

STATE OF UTAH

Annual Accounts Receivables Report

For the Fiscal Year Ended June 30, 2007

To the Governor and the 2008 Legislature



Issued by the Office of State Debt Collection

Table of Contents

<u>Section</u>	<u>Page</u>
1. <u>Executive Summary</u>	
Office of State Debt Collection	1 – 1
Executive Summary	1 – 2
Short Term Accounts Receivable Summary – Four Year Comparison	1 – 4
State Collection History	1 – 5
Summary of Outstanding Short Term Receivables	1 – 6
Summary of State Receivables	1 – 7
Summary of Short-Term Receivables	1 – 8
Summary of Long-Term Receivables	1 – 9
Summary of Short-Term Receivables By Source	1 – 10
Summary by Age and Collection Status	1 – 11
Write-Off's of Receivables	1 – 12
2. <u>State Receivables Performance Measures</u>	
Performance Measures	2 – 1
Summary of State of Utah Performance Measures	2 – 2
Collections as a % of Billings	2 – 3
Days to Collection	2 – 4
Collectible Receivables as a % of Gross Receivables	2 – 5
Past-Due Receivables as a % of Gross Receivables	2 – 6
Receivables Over 90 Days Past-Due as a % of Total Past-Due	2 – 7
Write-Off as a % of Past-Due Receivables	2 – 8
3. <u>Summary of Receivables by State Agency</u>	
Judicial – District Court	3 – 1
Judicial – Juvenile Court	3 – 2
State Treasurer	3 – 3
Governor's Office	3 – 4
Attorney General	3 – 5
State Auditor	3 – 6
Department of Administrative Services	3 – 7
Office of State Debt Collection	3 – 8
Department of Technology Service	3 – 9
Tax Commission	3 – 10
Navajo Trust Administration	3 – 11
Public Safety	3 – 12

Utah National Guard	3 – 13
Department of Human Services	3 – 14
Human Services – Office of Recovery Services	3 – 15
Department of Health	3 – 16
Building Board Construction	3 – 17
Board of Education	3 – 18
Department of Corrections	3 – 19
Department of Environmental Quality	3 – 20
School & Institutional Trust Lands Administration	3 – 21
Department of Natural Resources	3 – 22
Department of Agriculture and Foods	3 – 23
Department of Workforce Services	3 – 24
DWS – Employer’s Unemployment Insurance Contributions	3 – 25
DWS – Public Assistance	3 – 26
Department of Alcoholic Beverage Control	3 – 27
Labor Commission	3 – 28
Department of Commerce	3 – 29
Department of Financial Institutions	3 – 30
Insurance Department	3 – 31
Public Service Commission	3 – 32
Department of Community & Culture	3 – 33
Department of Transportation	3 – 34
Board of Bonding Commission	3 – 35

EXECUTIVE SUMMARY

OFFICE OF STATE DEBT COLLECTION

Mission of the Office:

The mission of the Office of State Debt Collection (OSDC) is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.

Responsibilities of the OSDC:

The OSDC was organized during Fiscal Year 1996. The enabling legislation is found in Utah Code Annotated 63A-8.

The major responsibilities of the OSDC are to:

- Collect and manage state receivables;
- Develop consistent policies, procedures and guidelines for accounting, reporting, collecting and writing-off monies owed to the state;
- Prepare quarterly and annual reports of the state's receivables; and
- Oversee and monitor state agencies receivable programs to ensure that state agencies follow established policies and procedures and collection of accounts receivable is efficient.

Funding of the OSDC:

The OSDC is funded with fees and interest collected from the debtor in addition to the original debt amount owed. The fees and interest are deposited into the "State Debt Collection Fund" as designated in 63A-8-301. In summary, the OSDC receives no state funding but is funded with dollars collected from the citizens owing the debt.

The fees and interest authorized by law, 63A-8-201, and those actually being charged are presented below:

- A fee to cover the administrative cost of collection. The authorized fee for FY07 is 14%.
- A late penalty fee that may not be more than 10% of the account receivable. The authorized fee for FY07 is 5%. Current practice is to combine the administrative fee and the penalty and call it cost of collection.
- Interest is assessed as presented below:
 - Accounts where court judgments have been entered are charged the federal post-judgment interest rate in effect at January 1 of each year. The rate attaches for the life of the account. The rate in effect from 7-01-06 to 12-31-06 was 6.360%. The rate changed on Jan. 1, 2007 to 6.990%.
 - Accounts where no court judgment is entered are charged the prime rate in effect on July 1 of each year, plus 2%. The rate on the account fluctuates with the rate changes. The rate charged in FY07 is 10.25%.

Monies in the State Debt Collection Fund are used to offset systems, administrative, legal, and other collection costs of the OSDC. The fees are also used to provide training to state agencies. The post-judgment interest is used to fund the organized collection programs in the District Courts. In recent years the fund has also been used to supplement the general fund.

EXECUTIVE SUMMARY

During fiscal year 2007, state receivables increased by \$215.0 million. Significant changes and issues are presented below:

- Receivables due in less than one year (short-term) increased \$151.6 million. Reasons for the change in the receivable balance are identified on the individual agency reports that follow. Major receivable increases (those in excess of \$10.0 million) occurred in the Tax Commission, Department of Health, Building Board, and Department of Transportation. Major decreases (those in excess of \$10.0 million) occurred in the Department of Corrections.
- Receivables due in greater than one year (long-term) increased \$63.3 million 7.0%.
- Agencies reporting in excess of 5% of the State's gross short-term receivables are Human Services-ORS (37.7%), Tax Commission (19.6%), Health (9.0%), Corrections (6.6%), and Transportation (7.1%). The sum of these agencies' gross short-term receivables is \$836.7 million or 80.3%.
- Short-term *Past-due* receivables decreased by 1.2%, while receivables *Past-due Over 90 Days* increased 7.2%.
- Most agencies and divisions reported their receivables during FY 2007 - Crime Victim Reparations, and Department of Health - Dental are two divisions that did not report. However, not all agency reports were prepared using the same criteria. The Office of State Debt Collection (OSDC) will follow this to be sure that more consistent criteria are represented in the future. Conversion to New FINET created several data issues in preparing this report.
- The State met only two of the six performance goals. This is the same as FY05 & FY06. Some agencies/departments, i.e., District Courts, OSDC, Tax, Office of Recovery Services (ORS), Public Assistance, and Corrections have receivables that by their nature are delinquent upon presentment and therefore skew the results for the entire state. The OSDC will continue to research new performance measures that will better identify the results of each agency.
- OSDC collections for the past five years are as presented below:

	FY03	FY04	FY05	FY06	FY07
Private Sector	\$1,487,219	\$1,366,400	\$1,913,045	\$2,837,829	\$2,182,721
Finders	\$986,415	\$1,157,978	\$1,631,266	\$1,863,166	\$2,309,842
Total	\$2,473,634	\$2,524,378	\$3,544,311	\$4,700,995	\$4,492,563

During FY2007 money collected was distributed to State agencies and others. OSDC is scheduled to transfer \$500,000 to the General Fund in FY2008 and again in FY2009. In FY2007 OSDC transferred approximately \$466,000 from collected Post Judgment Interest to the District Courts. Decrease in collections in FY07 was due to a decreased number of outside collection vendors.

- The cost of collection is not reported by all state agencies. Formalized collection programs capture and report their costs. Agencies with collection costs of less than \$300.00 are not required to report.

GOALS

OSDC will pursue the following goals to enhance the effective management and collection of receivables generated by the State and other receivables the State is responsible to collect.

- Work with state agencies and the State Legislature to enact laws to: 1) increase access to state agency information such as the Wage Labor Data Base; 2) increase the use of Civil Procedures in the collection of debt owed to the State; 3) to authorize the use of additional collection tools such as: a) Drivers License revocation; b) Electronic Representment to collect NSF checks including the NSF Service Charge.
- OSDC will continue to complete and enhance the automation of daily operation processes and reporting.
- OSDC will continue to work with the Federal Government to obtain authorization to participate in the Federal Offset program. Based on the success of the State's Offset program, the use of this tool will result in increased collections for the State.
- OSDC, in partnership with the Attorney General's Office, will continue to pursue legal action on accounts that are not successfully handled by the State's contracted collection vendors such as collections from businesses in the State. OSDC will establish an automated process to track legal actions in process, next steps to be taken; and automate the generation of legal documents required to progress to the next step.

MAJOR ACCOMPLISHMENTS IN FY07

- During FY07, OSDC visited with representatives of many state agencies. The dcART system continued to be utilized by more state agencies and agency personnel were trained in its usage. The dcART system allows agencies to create management reports and to view, or recall OSDC placed accounts. dcART also tracks eligible accounts for write-off and produces lists for the agency to review. The agency may then request approval for write-off in the system. The dcART on-line system was available to agencies in January 2005.
- Discussions are ongoing with Crime Victim Reparations to identify methods of valuing, reporting, and transferring delinquent accounts to OSDC.
- Began Implementation of audit recommendations for employee, deposit and data integrity and security.
- Issued an RFP for new collection vendors and have awarded 6 new contracts. Each vendor has different methods to skip trace debts. It is anticipated that the new vendors will be able to find some of the debtors that the current vendors have not. The vendors will be brought on-line in FY2008.

RECOMMENDATIONS

- ORS receivable and past-due balances increased this year, collections decreased. Because of this, OSDC recommends again this year that ORS consider outsourcing receivables where employment cannot be found and income withholding cannot be initiated. This would include debtors who are self-employed, working in the cash economy, or have disabilities, etc.

ORS has many effective tools and automated systems to enforce the collection of child support and other related debts that are being utilized in their successful collection program. For the most part, collections will be handled through ORS automated systems that locate employed debtors and initiate income withholding without worker intervention. To generate additional dollars for the State and create social justice, OSDC recommends outsourcing receivables related to debtors where the debtor's employment is unknown. Not only does this provide a vehicle for additional revenue generation but it also creates social justice by not ignoring collection efforts on the more difficult cases. Outsourcing costs are paid only when recoveries are made, and those costs can be collected from the debtor, resulting in no costs to the State.

- Again this year OSDC is recommending that in order to clarify and report the delinquency of court accounts accurately, the courts should make clear to the offenders their expectations related to payment of fines and fees by stating the date the fine and interest are due or payments begin. This information should be entered into the case history at the time the case is adjudicated so the case can be aged accurately. OSDC also recommends that monthly payments be required so the fine is partially or fully liquidated during the probation period unless there are acceptable reasons why this cannot happen.

Past Due accounts based on the reported aging and **U.C.A. 76-3-201.1 8(c)** should be removed from the Courts receivables and transferred to the OSDC for further collection action. However, in talking with the courts, there is a question as to when a receivable is due. Some judges view the receivable as being due at the end of or any time within the probation period; therefore, the courts are retaining the accounts. These same accounts are being aged by the Courts from the date of adjudication for reporting purposes. Therefore, the courts show many accounts delinquent over 90 days that may not be, since there is no specified payment demand date issued. OSDC believes the State will be more successful in collecting court fines and fees if the offenders have a clear understanding of when the fines and fees are due and if they are required to at least make monthly payments from the date of case adjudication.

- OSDC and Crime Victim Reparations should continue work to establish policies and procedures to record agency receivables and collect using the States FINET System. Older receivables should be sent to OSDC following state policies.
- The Legislature should enact legislation that extends the statute of limitations on court cases, or at least on cases involving restitution

SHORT TERM ACCOUNTS RECEIVABLE SUMMARY

FOUR YEAR COMPARISON

SOURCE: Annual Accounts Receivable Reports

Agency	Receivables 6/30/2004	% of Total	Receivables 6/30/2005	% of Total	Receivables 6/30/2006	% of Total	Receivables 6/30/2007	% of Total
District Court	16,505,849	1.71%	44,070,250	4.76%	47,349,497	5.32%	47,948,190	4.59%
Juvenile Court	3,630,187	0.38%	3,214,893	0.35%	1,375,390	0.15%	3,423,664	0.33%
Capitol Preservation Board	100	0.00%	100	0.00%	100	0.00%	-	0.00%
State Treasurer	29,000	0.00%	16,625	0.00%	4,156	0.00%	4,156	0.00%
Governors Office	3,150,283	0.33%	3,483,900	0.38%	1,017,566	0.11%	2,311,803	0.22%
Attorney General	981,267	0.10%	594,922	0.06%	649,875	0.07%	1,786,471	0.17%
State Auditor	323	0.00%	13,600	0.00%	13,418	0.00%	-	0.00%
Dept of Admin Services	1,311,490	0.14%	932,212	0.10%	1,042,872	0.12%	780,272	0.07%
Office of State Debt Collection	17,659,040	1.83%	15,695,131	1.70%	17,458,280	1.96%	17,347,356	1.66%
Department of Technology Serv	-	0.00%	-	0.00%	8,950	0.00%	731,242	0.07%
Tax Comission	182,103,397	18.87%	152,607,183	16.49%	149,568,714	16.79%	204,868,865	19.61%
Career Service Review Board	201	0.00%	-	0.00%	-	0.00%	-	0.00%
Navajo Trust Administration	52,971	0.01%	-	0.00%	1,107,500	0.12%	1,101,200	0.11%
Dept of Public Safety	8,789,843	0.91%	5,512,442	0.60%	5,412,895	0.61%	8,094,557	0.77%
Utah National Guard	2,816,269	0.29%	5,494,111	0.59%	4,241,485	0.48%	4,454,980	0.43%
Dept of Human Services	111,854	0.01%	432,107	0.05%	280,448	0.03%	595,234	0.06%
Dept of Human Services-ORS	365,765,177	37.90%	383,555,144	41.45%	392,429,746	44.06%	394,627,259	37.77%
Dept of Health	101,404,018	10.51%	109,104,524	11.79%	38,159,087	4.28%	94,174,497	9.01%
Building Board Constructn Acct	12,974,481	1.34%	13,398,729	1.45%	15,248,478	1.71%	26,896,677	2.57%
Board of Education	35,572,114	3.69%	35,120,887	3.80%	4,541,191	0.51%	7,624,817	0.73%
Dept of Corrections	73,568,151	7.62%	65,004,349	7.02%	78,735,453	8.84%	68,666,679	6.57%
Dept of Environmental Qlty	3,649,102	0.38%	3,104,053	0.34%	4,125,536	0.46%	3,382,770	0.32%
Board of Regents	-	0.00%	4,333	0.00%	-	0.00%	-	0.00%
Sch and Inst Trust Lands Adm	1,259,724	0.13%	2,628,208	0.28%	-	0.00%	3,997,606	0.38%
Natural Resources	13,083,670	1.36%	8,655,656	0.94%	5,498,942	0.62%	9,370,300	0.90%
Dept of Agriculture	838,272	0.09%	1,194,584	0.13%	2,324,151	0.26%	2,242,524	0.21%
Dept. of Work Force Services	138,653	0.01%	548,707	0.06%	739,885	0.08%	475,165	0.05%
DWFS-Employer Ins/Contributi	11,132,622	1.15%	13,406,458	1.45%	16,795,017	1.89%	18,386,635	1.76%
DWS Public Assistance	15,532,604	1.61%	15,183,923	1.64%	15,461,638	1.74%	14,859,865	1.42%
Alcoholic Beverage Control	1,064,060	0.11%	1,025,609	0.11%	1,045,423	0.12%	708,468	0.07%
Labor Commission	12,681,731	1.31%	11,513,273	1.24%	17,447,481	1.96%	22,813,375	2.18%
Dept of Commerce	2,369,719	0.25%	3,291,307	0.36%	3,772,149	0.42%	4,678,499	0.45%
Financial Institutions	-	0.00%	-	0.00%	250	0.00%	-	0.00%
Insurance Department	43,468	0.00%	125,368	0.01%	124,138	0.01%	121,328	0.01%
Public Service Commission	-	0.00%	-	0.00%	-	0.00%	24,007	0.00%
Community Economic Dev	3,162,375	0.33%	4,204,324	0.45%	3,345,470	0.38%	3,966,773	0.38%
Utah Dept. of Transportation	73,733,818	7.64%	22,247,232	2.40%	61,343,197	6.89%	74,364,361	7.12%
Board of Bonding Commission	-	0.00%	12,481	0.00%	-	0.00%	-	0.00%
Total Receivables	965,115,832		925,396,624		890,668,379		1,044,829,595	
Less Federal Funds	(220,672,021)		(223,809,085)		357,423,992		(93,531,706)	
Net Receivables	744,443,811		701,587,539		1,248,092,372		951,297,889	
Allow for Doubtful Accts.	(314,746,457)	42%	(301,062,149)	43%	(306,618,551)	25%	(339,873,593)	36%
Est. Collectible Recivables	429,697,354	58%	400,525,390	57%	941,473,821	75%	611,424,296	64%
Free Rev. (Est. Collect. Rec.)	86,167,413	20%	78,703,669	20%	77,768,958	8%	93,531,706	15%
Non Free Rev. (Est. Coll. Rec.)	343,529,940	80%	321,821,722	80%	863,704,862	92%	517,892,590	85%
Aging of Total Receivables								
Current - 30 days	425,041,233	44%	435,471,379	47%	382,237,297	43%	489,070,189	47%
31-90 days	85,369,868	9%	113,187,077	12%	99,220,043	11%	114,400,655	11%
3-12 month	113,342,388	12%	95,431,763	10%	102,331,354	11%	108,355,511	10%
12-36 months	200,572,314	21%	224,683,587	24%	242,579,848	27%	266,134,715	25%
Over 36 months	140,790,029	15%	56,622,818	6%	64,299,838	7%	64,316,755	6%

**State Collection History - FY07
OSDC Collections**

COLLECTION ACTIVITY		FY 2007		FY 2006		PRIOR FY's		SUMMARY			
Department	Division	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars Placed plus Accrued Int. & Pen.	Principle Dollars plus Int. & Pen. Collected	% of Principle, Int. & Pen. Collected	Contingency Fee Collected
Administrative Services		\$85,545.45	\$6,155.97	\$255,840.61	\$1,145.93	\$311,124.90	\$55,378.20	\$4,457,466.12	\$652,510.96	14.64%	\$62,680.10
Agriculture & Foods	Fairpark	\$336.96	\$79.04	\$1,424.97	\$334.25	\$0.00	\$0.00	\$23,061.83	\$1,761.93	7.64%	\$413.29
Alcoholic Beverage Control		\$28.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,967.20	\$28.95	0.98%	\$0.00
Board of Pardons		\$0.00	\$0.00	\$0.00	\$0.00	\$1,195.20	\$244.80	\$4,006.75	\$1,195.20	29.83%	\$244.80
Community & Economic Devel.		\$47.80	\$11.20	\$0.00	\$0.00	\$6,653.98	\$920.04	\$128,176.17	\$6,701.78	5.23%	\$931.24
Commerce		\$43,720.75	\$10,273.03	\$53,781.19	\$10,788.39	\$388,619.66	\$63,966.97	\$7,644,912.08	\$486,121.60	6.36%	\$85,028.39
Corrections		\$701,254.39	\$157,220.62	\$552,715.41	\$121,284.92	\$410,763.99	\$84,740.49	\$92,191,984.57	\$1,664,733.79	1.23%	\$363,246.03
Courts	Administrative Office	\$3,251.87	\$762.78	\$28,210.31	\$5,780.27	\$8,273.98	\$1,585.72		\$39,736.16		\$8,128.77
	1st District	\$49,902.33	\$9,261.54	\$49,778.10	\$9,307.18	\$275,425.77	\$55,186.17		\$375,106.20		\$73,754.89
	2nd District	\$597,680.18	\$131,995.79	\$621,950.22	\$140,226.42	\$2,176,782.25	\$438,001.33		\$3,396,412.65		\$710,223.54
	3rd District	\$602,460.08	\$129,569.51	\$698,807.00	\$136,825.21	\$4,096,270.21	\$842,122.56		\$5,397,537.29		\$1,108,517.28
	4th District	\$836,722.64	\$190,314.40	\$799,290.63	\$180,874.37	\$3,045,773.76	\$620,663.85		\$4,681,787.03		\$991,852.62
	5th District	\$120,327.68	\$27,609.43	\$117,430.76	\$23,251.05	\$335,090.36	\$66,788.01		\$572,848.80		\$117,648.49
	6th District	\$37,924.59	\$8,274.66	\$59,846.95	\$12,974.98	\$219,984.55	\$43,159.60		\$317,756.09		\$64,409.24
	7th District	\$35,151.09	\$7,982.51	\$51,455.17	\$10,066.90	\$182,823.95	\$34,229.97		\$269,430.21		\$52,279.38
	8th District	\$70,822.76	\$15,896.81	\$47,902.26	\$10,371.78	\$242,736.64	\$48,511.32		\$361,461.66		\$74,779.91
	Juvenile (All)	\$66,363.31	\$15,400.13	\$38,409.75	\$8,945.73	\$107,214.39	\$21,518.91		\$211,987.45		\$45,864.77
Sub Total	Courts	\$2,420,606.53	\$537,067.56	\$2,513,081.15	\$538,623.89	\$10,690,375.86	\$2,171,767.44	\$135,080,134.77	\$15,624,063.54	11.57%	\$3,247,458.89
Environmental Quality		\$9,258.31	\$2,163.02	\$16,129.51	\$3,430.40	\$136,104.40	\$21,759.98	\$405,133.81	\$161,492.22	39.86%	\$27,353.40
Governor's Office	Planning & Budget	\$0.00	\$0.00	\$0.00	\$0.00	\$250.89	\$21.85	\$33,106.92	\$250.89	0.76%	\$21.85
Health		\$15,734.29	\$2,196.49	\$14,419.19	\$2,011.58	\$51,895.07	\$8,429.72	\$317,634.34	\$82,048.55	25.83%	\$12,637.79
Health - Southwest Public Health		\$2,935.64	\$565.34	\$2,850.91	\$620.64	\$113.53	\$26.63	\$22,795.10	\$5,900.08	25.88%	\$1,212.61
Human Services		\$7,674.69	\$164.84	\$522.44	\$122.55	\$1,618.83	\$366.39	\$61,638.14	\$9,815.96	15.93%	\$653.78
Insurance		\$2,406.47	\$376.88	\$8,862.08	\$2,480.36	\$1,329.08	\$311.76	\$123,720.30	\$12,597.63	10.18%	\$3,169.00
Education	Tech College	\$6,355.81	\$1,256.99	\$4,178.42	\$886.18	\$12,973.04	\$2,428.49	\$152,285.14	\$23,507.27	15.44%	\$4,571.66
Labor Commission	OSHA, UEF & Inspections	\$230,270.82	\$19,886.81	\$457,114.11	\$27,719.26	\$489,696.10	\$42,966.15	\$11,335,899.47	\$1,177,081.03	10.38%	\$90,572.22
Natural Resources		\$2,541.68	\$549.29	\$5,086.08	\$1,167.93	\$2,495.36	\$305.08	\$164,279.55	\$10,123.12	6.16%	\$2,022.30
Public Safety		\$17,471.43	\$4,464.25	\$2,497.92	\$375.35	\$14,205.66	\$1,561.71	\$103,359.19	\$34,175.01	33.06%	\$6,401.31
Tax Commission		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Transportation	Damage Claims	\$135,276.42	\$33,541.78	\$51,414.34	\$11,194.70	\$698,721.57	\$129,447.70	\$3,159,032.19	\$885,412.33	28.03%	\$174,184.18
Workforce Services	Employer Contributions	\$14,336.58	\$3,271.37	\$7,409.99	\$1,424.09	\$162,004.41	\$31,812.03		\$183,750.98		\$36,507.49
	Financial Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,319.36	\$276.34		\$1,319.36		\$276.34
	Unempl. Benefit Ovrpmts.	\$14,502.77	\$3,013.42	\$24,605.21	\$5,452.03	\$246,634.88	\$71,616.11		\$285,742.86		\$80,081.56
Sub Total		\$28,839.35	\$6,284.79	\$32,015.20	\$6,876.12	\$409,958.65	\$103,704.48	\$15,945,329.14	\$470,813.20	2.95%	\$116,865.39
Total Collected		\$3,710,305.74	\$782,257.90	\$3,971,933.53	\$729,062.45	\$13,628,095.77	\$2,688,347.88	\$271,356,922.78	\$21,310,335.04	7.85%	\$4,199,668.23
Total Collected Plus Contingency Fee		\$4,492,563.64		\$4,700,995.98		\$16,316,443.65			\$25,510,003.27		
Money Collected Through Finders		\$2,309,841.86		\$1,863,166.31		\$6,525,957.99			\$10,698,966.16		

Private Sector Vendors: Contingency Fee In FY07, \$2,179,975.83 in principal, penalty and interest was collected from accounts that were written off the State's financial records.

G C Services 14.70% \$475,670.21 was also collected in contingency fee on these accounts.

Risk Management Alternatives 13.00% Most of the dollars collected were accounts from the Courts, Corrections and Department of Transportation. Some money was collected on other agency's writeoffs.

Allied 9.20%

Prime Recovery 50.00% OSDC has contracted with 6 additional collection vendors. They will begin work in FY2008.

GC Services, Risk Management and Allied perform general collection of all debts from State agencies. These vendor's objective is to collect the principle amount placed for collection plus the costs of collection.

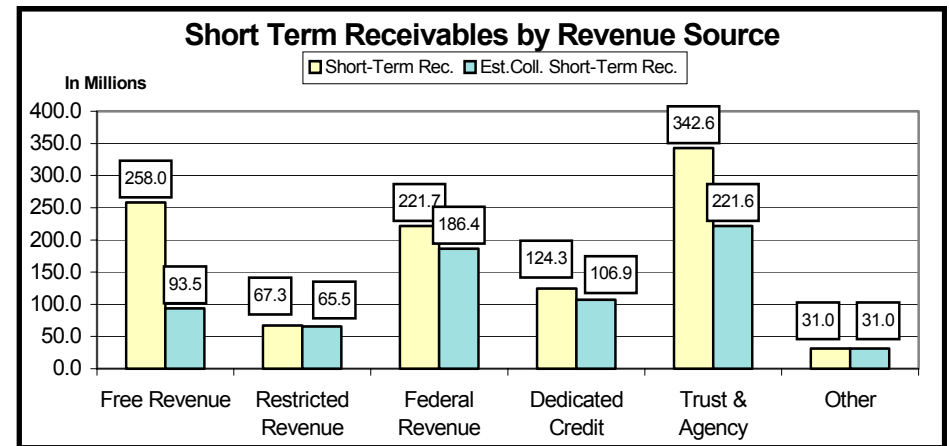
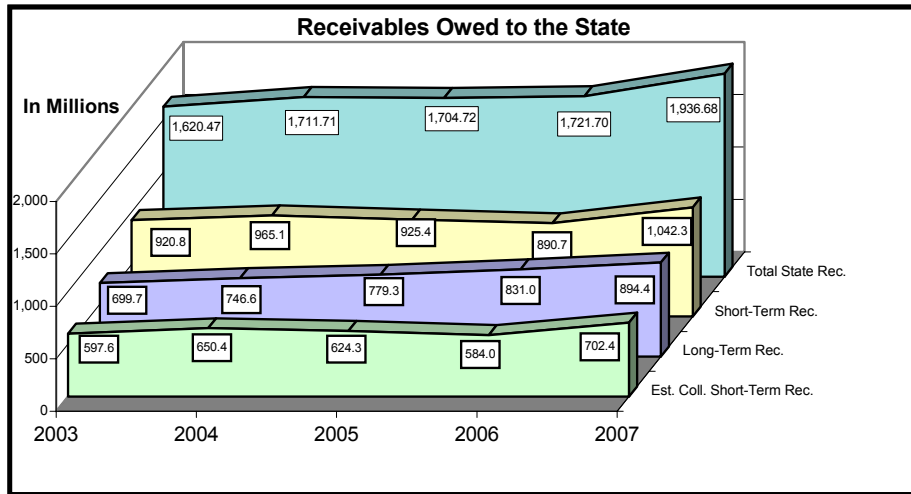
Prime Recovery is limited to specialized cases where forensic methods are required to support legal claims against debtors who have attempted to shield themselves against the liability.

In addition to the funds collected specified above. The Tax Commission also utilizes the OSDC statewide outside collection vendor contracts. The vendors collected \$3,588,259 for the Tax Commission in FY2007.

SUMMARY OF OUTSTANDING SHORT TERM RECEIVABLES AT JUNE 30, 2007

#	Agency or Division	Ending Receivables FY2006	Adj./Write-Off	Receivables Created	Receivables Collected	Gross Short Term Rec	Allow for Dbtff Accts	Net Short Term Rec.	Net Rec. Free Revenue	Net Rec. to Fed. Gov.	Net Rec to Other Funds	Aging 0 - 30 Days	Aging 31 - 90 Days	Aging 3 - 12 Months	Aging 12 - 24 Months	Aging 24-36 Months	Aging >36 Months
020	District Courts	\$47,349,497	(\$3,328,310)	\$17,947,899	(\$14,020,896)	\$47,948,190	\$12,461,734	\$35,486,456	\$2,507,485	\$22,302	\$32,956,669	\$40,375,483	\$1,188,998	\$3,082,698	\$1,540,195	\$763,118	\$997,698
021	Juvenile Courts	\$1,375,390	\$1,819,325	\$1,826,026	(\$1,597,077)	\$3,423,664	\$855,916	\$2,567,748	\$765,493	\$0	\$1,802,255	\$2,078,672	\$150,951	\$356,838	\$203,506	\$130,284	\$503,413
030	Capitol Preservation Board	\$100	(\$100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
050	State Treasurer	\$4,156	\$0	\$0	\$0	\$4,156	\$0	\$4,156	\$0	\$0	\$4,156	\$0	\$0	\$0	\$0	\$4,156	\$0
060	Governor's Office	\$1,017,566	\$0	\$11,313,807	(\$10,019,570)	\$2,311,803	\$0	\$2,311,803	\$0	\$2,286,443	\$25,360	\$2,296,205	\$578	\$6,441	\$8,369	\$0	\$210
080	Attorney General	\$649,875	\$0	\$1,786,471	(\$649,875)	\$1,786,471	\$0	\$1,786,471	\$0	\$1,786,471	\$0	\$1,786,471	\$0	\$0	\$0	\$0	\$0
090	State Auditor	\$13,418	\$0	\$395,061	(\$408,479)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	Dept of Administrative Service	\$1,042,872	(\$394,457)	\$5,079,081	(\$4,947,224)	\$780,272	\$0	\$780,272	\$0	\$0	\$780,272	\$756,932	\$15,046	\$4,935	\$0	\$0	\$3,360
102	Office of State Debt Collection	\$17,458,280	(\$10,712,299)	\$11,774,187	(\$1,172,812)	\$17,347,356	\$16,176,410	\$1,170,946	\$229,355	\$0	\$941,591	\$26,839	\$78,770	\$1,907,649	\$7,297,004	\$8,037,094	\$0
110	DTS	\$8,950	\$380,799	\$3,859,942	(\$3,518,450)	\$731,242	\$0	\$731,242	\$0	\$0	\$731,242	\$292,596	\$109,647	\$328,999	\$0	\$0	\$0
120	Tax Commission	\$149,568,714	(\$2,524,570)	\$251,856,339	(\$194,031,618)	\$204,868,865	\$144,823,714	\$60,045,151	\$59,874,115	\$171,036	\$0	\$39,257,615	\$54,140,399	\$13,295,453	\$98,175,398	\$0	\$0
170	Navajo Trust Administration	\$1,107,500	\$0	\$151,000	(\$157,300)	\$1,101,200	\$0	\$1,101,200	\$0	\$0	\$1,101,200	\$151,200	\$0	\$950,000	\$0	\$0	\$0
180	Department of Public Safety	\$5,412,895	(\$424,242)	\$35,421,232	(\$32,315,328)	\$8,094,557	\$0	\$8,094,557	\$1,630	\$7,193,872	\$899,054	\$8,024,031	\$34,956	\$13,285	\$5,813	\$1,942	\$14,531
190	Utah National Guard	\$4,241,485	\$0	\$26,928,830	(\$26,715,335)	\$4,454,980	\$0	\$4,454,980	\$0	\$4,454,980	\$0	\$4,454,980	\$0	\$0	\$0	\$0	\$0
200	Department of Human Services	\$280,448	(\$462,441)	\$104,078,973	(\$103,301,746)	\$595,234	\$0	\$595,234	\$0	\$595,114	\$120	\$184,270	\$129,290	\$281,554	\$0	\$0	\$120
201	Human Services - ORS	\$392,429,746	(\$51,833,178)	\$130,707,321	(\$76,676,630)	\$394,627,259	\$131,709,979	\$262,917,280	\$26,107,706	\$59,939,891	\$176,869,683	\$165,892,448	\$43,933,924	\$59,299,876	\$44,176,840	\$24,918,850	\$56,405,321
270	Department of Health	\$38,159,087	(\$2,776,789)	\$1,275,755,540	(\$1,216,963,340)	\$94,174,497	\$0	\$94,174,497	\$1,740	\$79,391,950	\$14,780,807	\$92,445,463	\$774,711	\$950,536	\$3,693	\$0	\$95
300	Building Board Construction	\$15,248,478	\$0	\$103,559,860	(\$91,911,661)	\$26,896,677	\$0	\$26,896,677	\$0	\$0	\$26,896,677	\$25,829,705	\$1,080,972	(\$14,000)	\$0	\$0	\$0
400	Board of Education	\$4,541,191	\$40	\$343,415,509	(\$340,331,922)	\$7,624,817	\$0	\$7,624,817	\$0	\$7,156,980	\$467,838	\$7,617,527	\$0	\$5,169	\$1,255	\$0	\$866
410	Department of Corrections	\$78,735,453	(\$35,647,922)	\$40,658,930	(\$15,079,782)	\$68,666,679	\$15,998,684	\$52,667,995	\$0	\$107,034	\$52,560,961	\$1,385,801	\$3,121,062	\$380,383	\$475	\$63,778,957	\$0
480	Dept Environmental Quality	\$4,125,536	(\$31,469)	\$41,698,321	(\$42,409,618)	\$3,382,770	\$2,834	\$3,379,936	\$61,094	\$2,308,455	\$1,010,387	\$2,968,474	\$16,796	\$56,915	\$44,285	\$32,392	\$263,907
550	School & Inst Trust Lands Admn	\$0	(\$741,315)	\$5,625,509	(\$3,438,359)	\$1,445,835	\$0	\$1,445,835	\$0	\$0	\$1,445,835	\$1,445,835	\$0	\$0	\$0	\$0	\$0
560	Natural Resources	\$5,498,942	(\$6,964)	\$59,595,014	(\$55,716,692)	\$9,370,300	\$0	\$9,370,300	\$0	\$6,104,312	\$3,265,988	\$8,083,426	\$13,463	\$1,023,278	\$125,928	\$97,454	\$26,751
570	Department of Agriculture and Foods	\$2,324,151	(\$1,087)	\$6,236,327	(\$6,316,868)	\$2,242,524	\$0	\$2,242,524	\$0	\$2,094,472	\$148,052	\$1,844,936	\$96,408	\$300,792	\$40	\$3	\$345
600	Dept of Workforce Services	\$739,885	\$0	\$325,725,873	(\$325,990,593)	\$475,165	\$0	\$475,165	\$0	\$0	\$475,165	\$468,656	\$0	\$6,093	\$105	\$311	\$0
601	Employer's Unemployment Insurance Contributions	\$16,795,017	(\$2,626,210)	\$23,123,720	(\$18,905,892)	\$18,386,635	\$10,111,457	\$8,275,178	\$0	\$0	\$8,275,178	\$359,360	\$2,085,393	\$4,251,516	\$11,690,366	\$0	\$0
602	DWS Public Assistance	\$15,461,638	(\$934,451)	\$3,329,018	(\$2,996,340)	\$14,859,865	\$7,532,865	\$7,327,000	\$2,187,842	\$5,139,158	\$0	\$3,935,604	\$1,725,630	\$2,476,776	\$1,778,233	\$1,060,846	\$3,882,776
650	Alcoholic Beverage Control	\$1,045,423	\$135,754	\$16,400,577	(\$16,873,286)	\$708,468	\$0	\$708,468	\$0	\$0	\$708,468	\$700,035	\$8,433	\$0	\$0	\$0	\$0
660	Labor Commission	\$17,447,481	(\$637,887)	\$11,028,580	(\$5,024,799)	\$22,813,375	\$0	\$22,813,375	\$1,675,418	\$1,191,841	\$19,946,116	\$6,325,383	\$1,002,790	\$14,247,598	\$600,697	\$158,578	\$478,330
670	Department of Commerce	\$3,772,149	(\$857,439)	\$1,818,368	(\$54,579)	\$4,678,499	\$0	\$4,678,499	\$0	\$0	\$4,678,499	\$185,592	\$106,519	\$1,565,353	\$570,964	\$520,162	\$1,729,909
680	Financial Institutions	\$250	(\$2,100)	\$5,227,909	(\$5,226,059)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
690	Insurance Department	\$124,138	\$0	\$251,250	(\$254,060)	\$121,328	\$0	\$121,328	\$119,828	\$0	\$1,500	\$21,511	\$0	\$0	\$28,500	\$63,625	\$7,692
700	Public Service Commission	\$0	\$0	\$24,007	\$0	\$24,007	\$0	\$24,007	\$0	\$0	\$24,007	\$24,007	\$0	\$0	\$0	\$0	\$0
710	Community Economic Development	\$3,345,470	\$0	\$41,807,443	(\$41,186,141)	\$3,966,773	\$0	\$3,966,773	\$0	\$3,937,272	\$29,501	\$3,955,124	\$214	\$3,325	\$1,298	\$5,380	\$1,432
810	Utah Dept of Transportation	\$61,343,197	(\$8,002,506)	\$612,912,155	(\$591,888,485)	\$74,364,361	\$200,000	\$74,164,361	\$0	\$2,509,362	\$71,655,000	\$65,896,009	\$4,585,706	\$3,574,049	\$308,597	\$0	\$0
900	Board of Bonding Commission	\$0	\$0	\$205,771	(\$205,771)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	State Totals	\$890,668,379	(\$119,609,817)	\$3,521,525,850	(\$3,250,306,587)	\$1,042,277,824	\$339,873,593	\$702,404,231	\$93,531,706	\$186,390,945	\$422,481,581	\$489,070,189	\$114,400,655	\$108,355,511	\$166,561,561	\$99,573,154	\$64,316,755

Summary of the State of Utah Receivables For the 2007 Fiscal Year



COMMENTS

State receivables increased \$215.0 million in FY 2007 to \$1.937 billion. Short-term receivables increased \$151.6 million while Long-term receivables increased by \$63.3 million. Increases in excess of \$5.0 million occurred in the Tax Commission, Department of Health, Building Board, Labor Commission, and Department of Transportation. Decreases in excess of \$5.0 million occurred in Department of Corrections.

\$257.9 million of the \$1,042.3 million (24.7%) in short-term receivables represent free revenue. Of that, \$93.5 million (36.3%) is estimated collectible. The other \$784.3 million in short-term receivables is owed by the federal government, third parties, restricted, and trust and agency funds. The collectible portion of the non-free revenue is estimated at \$608.8 million, 77.6%.

Receivable Summary – June 2007

Receivables by Revenue Source	Short-Term Receivables	Estimated Collectible	Estimated Uncollectible
Free Revenue	\$257,987,752	\$93,531,706	\$164,456,046
Non Free Revenue	\$784,290,072	\$608,872,525	\$175,417,547
Short-Term Receivables	\$1,042,277,824	\$702,404,231.06	\$339,873,593
Long Term Receivables	\$894,396,244	894,396,244	\$0
Total Receivables	\$1,936,674,068	\$1,596,800,475	\$339,873,593

Summary of Short Term Receivables For the 2007 Fiscal Year

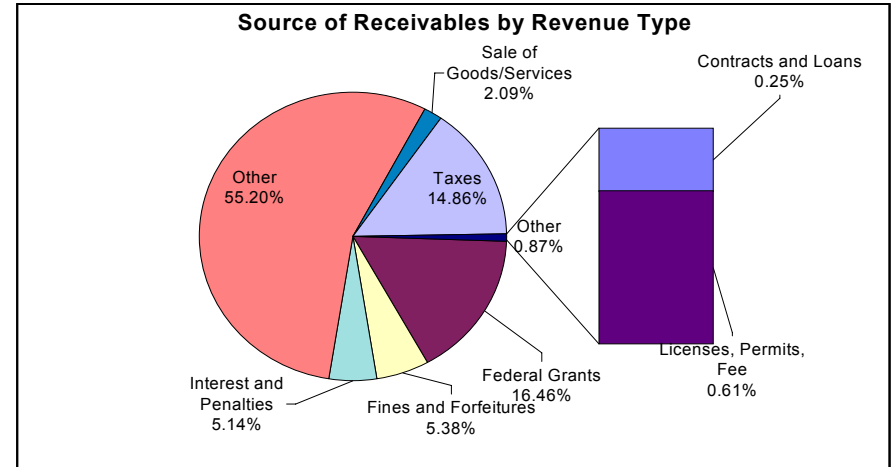
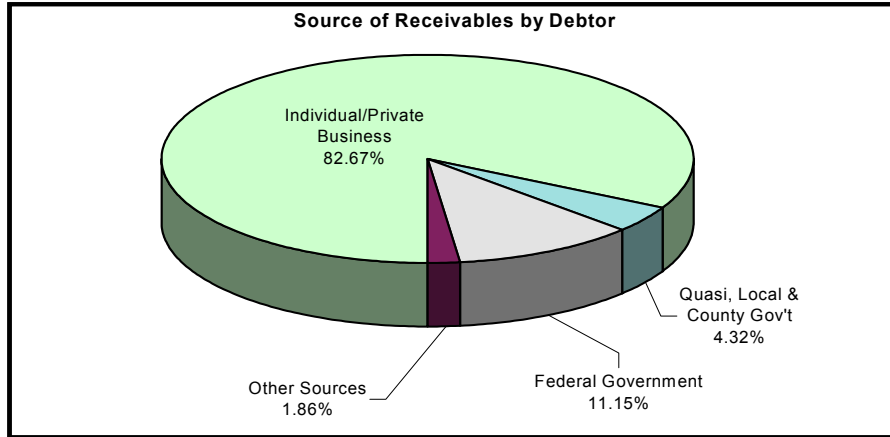
Agency	Short Term Rec Reported by State Agencies 6/30/06	Short Term Receivables Due 6/30/2007	Allowance for Doubtful Accounts 6/30/2007	Projected Collectible Accounts	Total Past Due 6/30/07	Over 90 Days Past Due 6/30/2007
020 District Courts	\$47,349,497	\$47,948,190	\$12,461,734	\$35,486,456	\$8,355,060	\$6,383,709
021 Juvenile Courts	\$1,375,390	\$3,423,664	\$855,916	\$2,567,748	\$1,483,224	\$1,194,041
030 Capitol Preservation Board	\$0	\$0	\$0	\$0	\$0	\$0
050 State Treasurer	\$4,156	\$4,156	\$0	\$4,156	\$4,156	\$4,156
060 Governor's Office	\$1,017,566	\$2,311,803	\$0	\$2,311,803	\$15,693	\$15,020
080 Attorney General	\$649,875	\$1,786,471	\$0	\$1,786,471	\$0	\$0
090 State Auditor	\$13,418	\$0	\$0	\$0	\$0	\$0
100 Dept of Administrative Service	\$1,042,872	\$780,272	\$0	\$780,272	\$57,136	\$8,295
102 Office of State Debt Collection	\$17,458,280	\$17,347,356	\$16,176,410	\$1,170,946	\$17,340,967	\$17,241,747
110 DTS	\$8,950	\$731,242	\$0	\$731,242	\$484,853	\$328,999
120 Tax Commission	\$149,568,714	\$204,868,865	\$144,823,714	\$60,045,151	\$186,401,054	\$111,470,851
130 Career Service Review Board	\$0	\$0	\$0	\$0	\$0	\$0
170 Navajo Trust Administration	\$1,107,500	\$1,101,200	\$0	\$1,101,200	\$950,000	\$950,000
180 Department of Public Safety	\$5,412,895	\$8,094,557	\$0	\$8,094,557	\$110,230	\$35,570
190 Utah National Guard	\$4,241,485	\$4,454,980	\$0	\$4,454,980	\$0	\$0
200 Department of Human Services	\$280,448	\$595,234	\$0	\$595,234	\$467,764	\$281,674
201 Human Services - ORS	\$392,429,746	\$394,627,259	\$131,709,979	\$262,917,280	\$394,627,259	\$184,800,887
270 Department of Health	\$38,159,087	\$94,174,497	\$0	\$94,174,497	\$1,956,338	\$954,324
300 Building Board Construction	\$15,248,478	\$26,896,677	\$0	\$26,896,677	\$1,178,362	(\$14,000)
400 Board of Education	\$4,541,191	\$7,624,817	\$0	\$7,624,817	\$7,291	\$7,291
410 Department of Corrections	\$78,735,453	\$68,666,679	\$15,998,684	\$52,667,995	\$67,367,629	\$64,159,816
480 Dept Environmental Quality	\$4,125,536	\$3,382,770	\$2,834	\$3,379,936	\$503,414	\$397,500
510 Board of Regents	\$0	\$0	\$0	\$0	\$0	\$0
550 School & Inst Trust Lands Admn	\$0	\$1,445,835	\$0	\$1,445,835	\$0	\$0
560 Natural Resources	\$5,498,942	\$9,370,300	\$0	\$9,370,300	\$1,515,838	\$1,273,411
570 Department of Agriculture and Foods	\$2,324,151	\$2,242,524	\$0	\$2,242,524	\$398,518	\$301,180
600 Dept of Workforce Services	\$739,885	\$475,165	\$0	\$475,165	\$6,716	\$6,509
601 DWS Unemployment Insurance Cont	\$16,795,017	\$18,386,635	\$10,111,457	\$8,275,178	\$18,386,635	\$15,941,882
602 DWS Public Assistance	\$15,461,638	\$14,859,865	\$7,532,865	\$7,327,000	\$14,859,865	\$9,198,631
650 Alcoholic Beverage Control	\$1,045,423	\$708,468	\$0	\$708,468	\$125,810	\$0
660 Labor Commission	\$17,447,481	\$22,813,375	\$0	\$22,813,375	\$18,162,637	\$15,485,203
670 Department of Commerce	\$3,772,149	\$4,678,499	\$0	\$4,678,499	\$4,581,925	\$4,386,388
680 Financial Institutions	\$250	\$0	\$0	\$0	\$0	\$0
690 Insurance Department	\$124,138	\$121,328	\$0	\$121,328	\$103,698	\$99,817
700 Public Service Commission	\$0	\$24,007	\$0	\$24,007	\$0	\$0
710 Department of Community and Culture	\$3,345,470	\$3,966,773	\$0	\$3,966,773	\$11,649	\$11,435
810 Utah Dept of Transportation	\$61,343,197	\$74,364,361	\$200,000	\$74,164,361	\$12,932,851	\$3,882,646
900 Board of Bonding Commission	\$0	\$0	\$0	\$0	\$0	\$0
State Totals	\$890,668,279	\$1,042,277,824	\$339,873,593	\$702,404,231	\$752,396,572	\$438,806,981

***Summary of the State's Long Term Receivables -
For the 2007 Fiscal Year***

Receivables Due in Excess of One Year

<i>Agency Name</i>	<i>Type of Receivable</i>	<i>Receivable Balance 6/30/07</i>	<i>Receivable Balance 6/30/06</i>	<i>% Increase (Decrease)</i>
Agriculture	ARDL & Rural Rehab Revolving Loans	28,401,606	24,945,483	13.85%
	\$ 11,061 is due in 90 days on above loans			
NR - Sovereign Lands & Forestry	Contracted Service	25,257	37,887	-33.34%
School and Institutional Trust Lands	Contracts	19,879,910	16,626,883	19.56%
Department of Corrections	Incarcerated or Unavailable Offenders	42,915,821	30,992,673	38.47%
Sub Total		<u>91,222,594</u>	<u>72,602,926</u>	25.65%
Revolving Loans Serviced by Finance				
Safe Drinking Water	Loan	89,080,847	76,899,139	13.67%
Water Quality	Loan	192,306,226	192,566,843	-0.14%
Water Resource Development	Loan	229,540,656	221,093,750	3.68%
Community Impact Board	Loan	232,981,983	214,082,604	8.11%
Energy Conservation	Loan	319,465	412,941	-29.26%
Housing Development	Loan	58,944,473	53,418,127	9.38%
	\$ 3,847,582 is due in 90 days on above loans			
Total Finance Revolving Loans		<u>803,173,650</u>	<u>758,473,403</u>	5.57%
Note: Long Term obligation in the Department of Corrections contains restitution which may not be a state receivable.				
TOTAL LONG TERM RECEIVABLES		894,396,245	831,076,330	7.08%

Summary of Short-Term Receivables by Source For the 2007 Fiscal Year

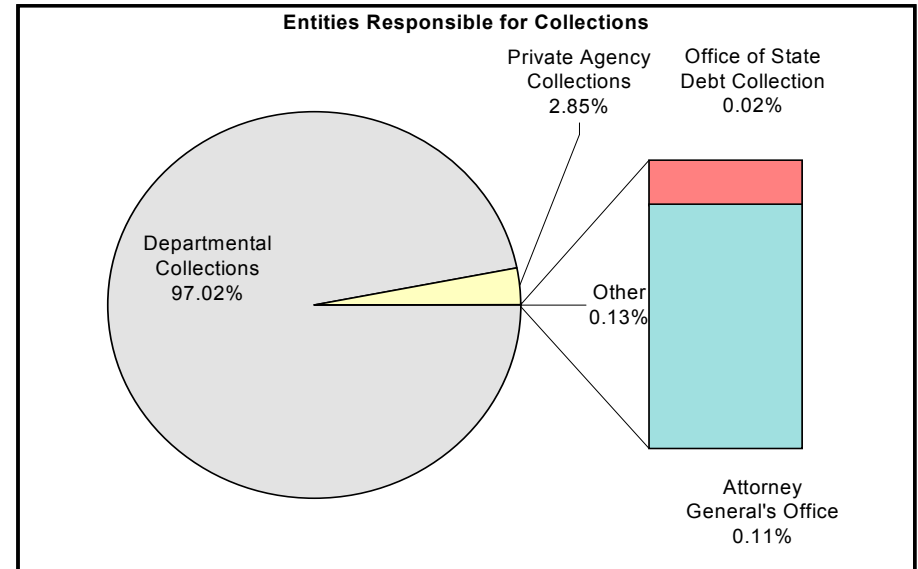
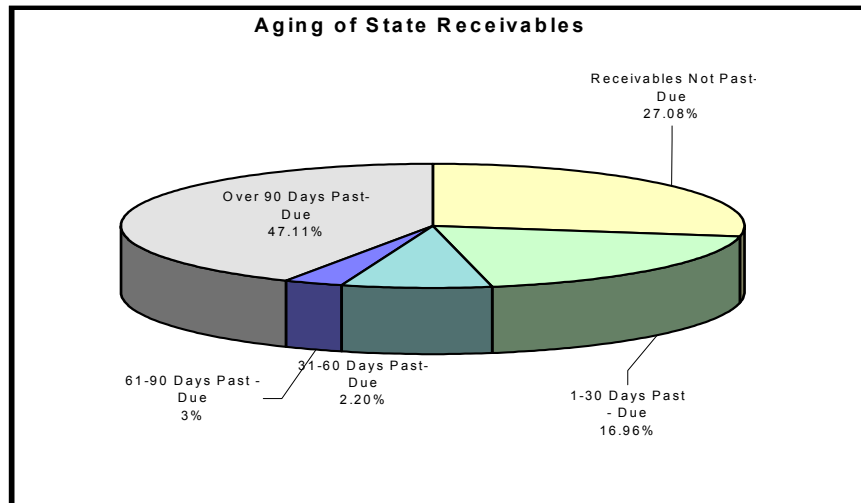


Debtor	Amount	Percent FY 07	Percent FY 06
Individual/Private Business	\$861,620,100.35	82.67%	90.66%
Quasi, Local & County Gov't	\$45,016,763.07	4.32%	2.37%
Federal Government	\$116,247,562.81	11.15%	6.37%
Other Sources	\$19,393,398.21	1.86%	0.60%
Total	\$1,042,277,824.44	100.00%	100.00%

NOTE: Other Revenue Types are receivables collected for third parties such as victims of crimes and child support.

Revenue Type	Amount	Percent FY 07	Percent FY 06
Contracts and Loans	\$2,656,183.00	0.25%	0.04%
Federal Grants	\$171,578,632.50	16.46%	11.55%
Fines and Forfeitures	\$56,101,221.02	5.38%	5.76%
Interest and Penalties	\$53,540,657.18	5.14%	4.65%
Licenses, Permits, Fee	\$6,384,492.61	0.61%	0.86%
Other	\$575,326,742.70	55.21%	62.02%
Sale of Goods/Services	\$21,759,628.43	2.09%	2.57%
Taxes	\$154,930,267.00	14.86%	12.55%
Total	\$1,042,277,824.44	100.00%	100.00%

Summary of Receivable Age and Collection Status For the Fiscal Year Ending June 30, 2007



Source	FY 2006 Amount	FY 2007 Amount	Percent Change
Rec. Not Past-Due	\$160,732,649.61	\$289,881,252.84	80.35%
1-30 Days Past-Due	\$221,504,647.66	\$199,188,935.85	-10.07%
31-60 Days Past-Due	\$69,954,200.46	\$80,715,807.64	15.38%
61-90 Days Past-Due	\$29,265,842.17	\$33,684,847.30	15.10%
Over 90 Days Past-Due	\$409,211,039.47	\$438,806,980.81	7.23%
Total	\$890,668,379.37	\$1,042,277,824.44	17.02%

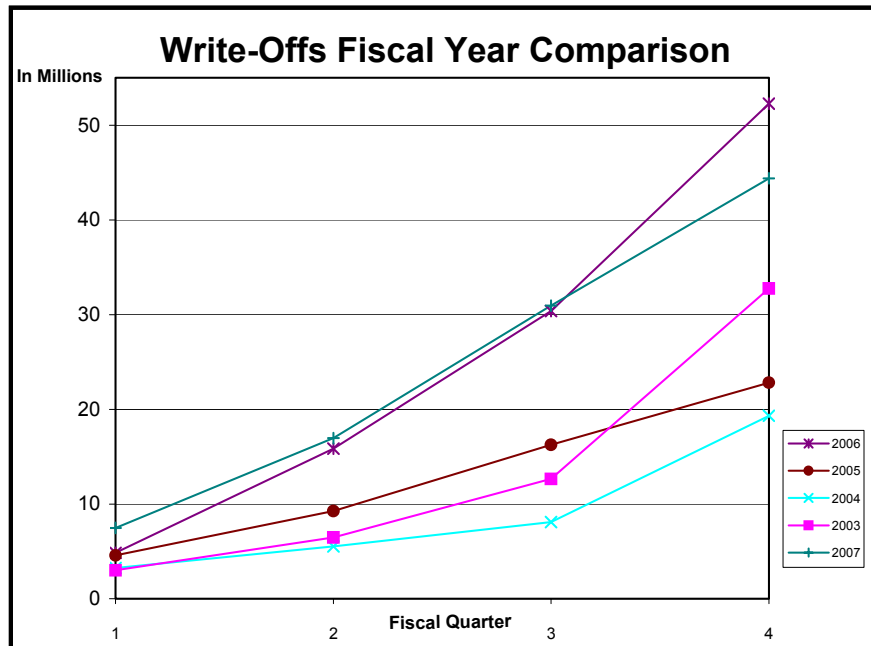
Source	Amount	Percent
Departmental Collections	\$1,011,223,945.50	97.02%
Private Agency Collections	\$29,708,367.94	2.85%
Office of State Debt Collection	\$214,651.00	0.02%
Attorney General's Office	\$1,130,860.00	0.11%
Total	\$1,042,277,824.44	100.00%

During FY 2007, the State's past-due receivables increased \$22.46 Million, 3.07%. Continued effort will be made to bill and collect in the early phases of the collection cycle.

Amount listed above are estimates. All accounts that are placed with the private sector collection vendor are automatically sent to the State's Offset program for matching with tax refunds and vendor payments if a Social Security Number is available.

State agencies by policy and procedures should collect their receivables for the first 60 to 90 days unless a different arrangement is negotiated with OSDC, or it is prohibited by law. Accounts that are referred to the Office of State Debt Collection are placed with private sector collection vendors contracted by the State to provide this service.

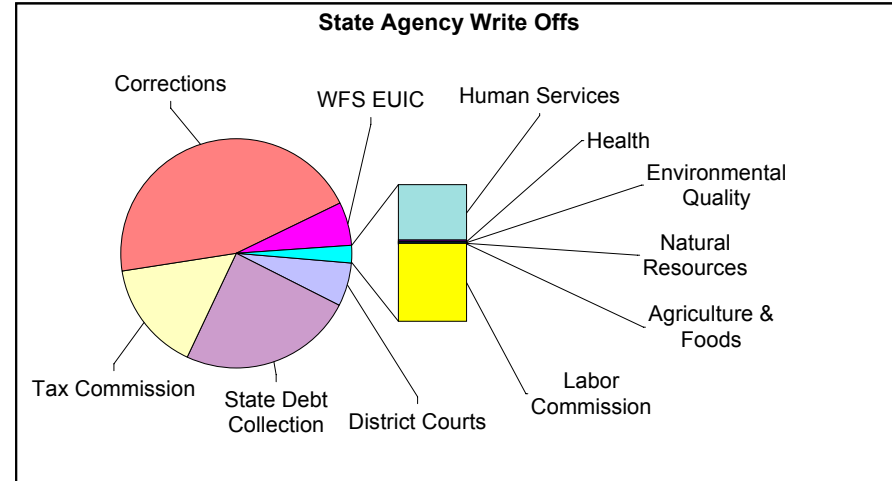
Write-Off's of Receivables For the 2007 Fiscal Year



COMMENTS

State write-offs decreased by \$7.87 M in FY 2007. As noted in the accompanying chart, write-offs are limited to a small number of state agencies. Agencies use write-offs to identify and eliminate receivables on the State's books that have limited or no opportunity for collection. Thus, stated receivables are more accurate. Agencies must obtain authorization from OSDC to write-off accounts greater than \$25. State Finance must also approve write-offs greater than \$1,000 before processing.

Statewide write-off policies require agencies to refer write-off accounts to the OSDC for future follow-up unless the State agency has similar follow-up policies as part of their collection process. Write-off accounts are referred to the private collection vendors for continued follow-up unless the debtor is deceased or it would not be in the best interest of the State. There is no cost to the State for this continued follow-up. Collection fees charged by third-party vendors are collected from the debtor in addition to the debt owed the State.



Agency	Write-Offs FY2007	% Of All W/O FY2007	Write-Offs FY 2006	% Of All W/O FY2006
020 District Courts	\$2,691,887	6.06%	\$1,115,125	2.13%
100 Dept of Administrative Services	\$0	0.00%	\$8,907	0.02%
102 Office of State Debt Collection	\$10,574,818	23.82%	\$10,143,361	19.41%
120 Tax Commission	\$6,794,556	15.31%	\$10,132,012	19.39%
180 Department of Public Safety	\$0	0.00%	\$13,210	0.03%
200 Department of Human Services	\$462,480	1.04%	\$294,442	0.56%
270 Department of Health	\$14,584	0.03%	\$17,651	0.03%
410 Department of Corrections	\$19,707,302	44.39%	\$28,587,168	54.69%
480 Dept Environmental Quality	\$3,659	0.01%	\$31,757	0.06%
560 Dept of Natural Resources	\$8,358	0.02%	\$0.00	0.00%
570 Dept of Agriculture & Foods	\$1,257	0.00%	\$0.00	0.00%
Unemployment Insurance				
601 Contributions	\$2,626,210	5.92%	\$1,098,915	2.10%
660 Labor Commission	\$637,566	1.44%	\$689,003	1.32%
670 Department of Commerce	\$866,944	1.95%	\$112,403	0.22%
680 Financial Institutions	\$2,100	0.01%	\$500	0.00%
Totals	\$44,391,758	100.00%	\$52,267,090	100.00%

PERFORMANCE MEASURES

Performance Measures

Performance measures are used to evaluate state agencies' effectiveness in managing and collecting state receivables. These measurements are industry-standards in the collection field, but are not appropriate for all state agencies due to the nature of the receivables that are generated within the agency. For example, tax receivables are delinquent at the time the receivable is recorded on the State's books; therefore, the measurement of *Past-Due as a % of Gross Receivables* is not meaningful. Several agencies have similar situations.

Due to reporting system inadequacies, incomplete reporting of required data prevents performance measures from being applied to every agency. The Office of State Debt Collection is working with the individual agencies to bring their reporting up to a level where the performance measurements will be useful as a management tool for the agency.

Summary of State of Utah Performance Measures

For Quarters Ending 01-Jul-2006 Through 30-Jun-2007

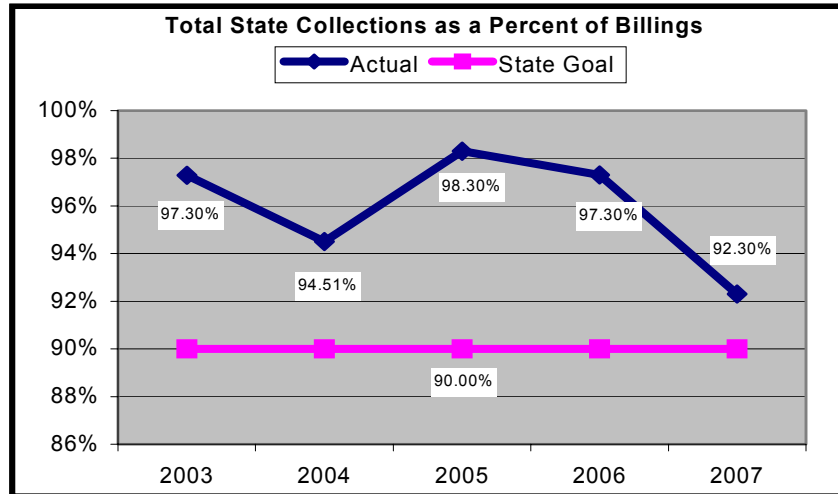
Agency	Avg. Collections as a % of Billings	Avg. Days to Collection	Collectible as a % of Gross	Past-Due as a % of Gross	Over 90 Days Past-Due as a % of Total	Write-Off as a % of Total Past-Due
020 District Courts	78.1%	1,292.0	74.01%	17.43%	76.41%	5.5%
021 Juvenile Courts	87.5%	717.1	75.00%	43.32%	80.50%	0.0%
030 Capitol Preservation Board	0.0%	0.0	0.00%	0.0%	0.0%	0.0%
050 State Treasurer	0.0%	0.0	100.00%	100.00%	100.00%	0.0%
060 Governor's Office	88.6%	24.5	100.00%	0.68%	95.71%	0.0%
080 Attorney General	36.4%	247.4	100.00%	0.00%	0.00%	0.0%
090 State Auditor	103.4%	18.1	100.00%	0.00%	0.00%	0.0%
100 Dept of Administrative Services	97.4%	52.6	100.00%	7.32%	14.52%	0.0%
102 Office of State Debt Collection	10.0%	5,421.5	6.75%	99.96%	99.43%	15.0%
110 DTS	91.2%	208.4	100.00%	66.31%	67.86%	0.0%
120 Tax Commission	77.0%	334.7	29.31%	90.99%	59.80%	1.0%
130 Career Service Review Board	0.0%	0.0	0.00%	0.00%	0.00%	0.0%
140 Human Resource	0.0%	0.0	0.00%	0.00%	0.00%	0.0%
170 Navajo Trust Administration	104.2%	2,531.0	100.00%	86.27%	100.00%	0.0%
180 Department of Public Safety	91.2%	38.5	100.00%	1.36%	32.27%	0.0%
190 Utah National Guard	99.2%	27.9	100.00%	0.00%	0.00%	0.0%
200 Department of Human Services	99.3%	1.6	100.00%	78.58%	60.22%	33.8%
201 Human Services – ORS	58.7%	1,862.1	66.62%	100.00%	46.83%	0.0%
270 Department of Health	95.4%	19.0	100.00%	2.08%	48.78%	0.0%
290 Medical Education Council	0.0%	0.0	0.00%	0.00%	0.00%	0.0%
300 Building Board Construction	88.8%	86.5	100.00%	4.38%	-1.19%	0.0%
400 Board of Education	99.1%	4.4	100.00%	0.10%	100.00%	0.0%
410 Department of Corrections	37.1%	1,710.9	76.70%	98.11%	95.24%	7.0%
480 Dept Environmental Quality	101.7%	16.2	99.92%	14.88%	78.96%	0.2%
510 Board of Regents	0.0%	0.0	0.00%	0.00%	0.00%	0.0%
550 School & Inst Trust Lands	61.1%	43.4	100.00%	0.00%	0.00%	0.0%
560 Natural Resources	93.5%	51.3	100.00%	16.18%	84.01%	0.1%
570 Dept of Agriculture Foods	101.3%	73.4	100.00%	17.77%	75.58%	0.1%
600 Dept of Workforce Services	100.1%	0.2	100.00%	1.41%	96.92%	0.0%
601 Unemploy Insur Contributions	81.8%	343.9	45.01%	100.00%	86.70%	3.6%
602 DWS Public Assistance	90.0%	1,845.4	49.31%	100.00%	61.90%	0.0%
650 Alcoholic Beverage Control	104.7%	25.1	100.00%	17.76%	0.00%	0.0%
660 Labor Commission	45.6%	1,551.9	100.00%	79.61%	85.26%	1.1%
670 Department of Commerce	3.0%	32,847.3	100.00%	97.94%	95.73%	4.7%
680 Financial Institutions	100.0%	0.1	100.00%	0.00%	0.00%	95.5%
690 Insurance Department	101.1%	174.1	100.00%	85.47%	96.26%	0.0%
700 Public Service Commission	0.0%	0.0	100.00%	0.00%	0.00%	0.0%
710 Community Economic Devel	98.5%	24.2	100.00%	0.29%	98.16%	0.0%
810 Utah Dept of Transportation	96.6%	15.6	99.73%	17.39%	30.02%	0.0%
900 Board of Bonding Commission	100.0%	111.8	100.00%	0.00%	0.00%	0.0%

Average	92.3%	102.3%	67.4%	72.2%	58.3%	1.4%
----------------	--------------	---------------	--------------	--------------	--------------	-------------

Utah Performance Goals	90%	90	95%	20%	20%	2%
-------------------------------	------------	-----------	------------	------------	------------	-----------

Utah Receivables

Collections as a Percentage of Billings



State Agencies Exceeding the State Goal of 90% Collections as a Percent of Billings for FY2007 with Gross Receivables in Excess of \$1.0 Million

Agency	Average FY2007	Average FY2006
170 Navajo Trust Administration	104.2%	0.0%
180 Department of Public Safety	91.2%	100.2%
190 Utah National Guard	99.2%	105.4%
270 Department of Health	95.4%	105.8%
400 Board of Education	99.1%	109.1%
480 Dept Environmental Quality	101.7%	97.0%
560 Natural Resources	93.5%	109.4%
570 Department of Agriculture and Foods	101.3%	77.9%
602 DWS Public Assistance	90.0%	75.2%
710 Community Economic Development	98.5%	102.3%
810 Utah Dept of Transportation	96.6%	93.0%

This graph illustrates the relationship between collections and billings. This performance measure is one indication of the State's effectiveness in collecting its current receivables. Higher percentages indicate greater collections in relation to billings and are positive indicators.

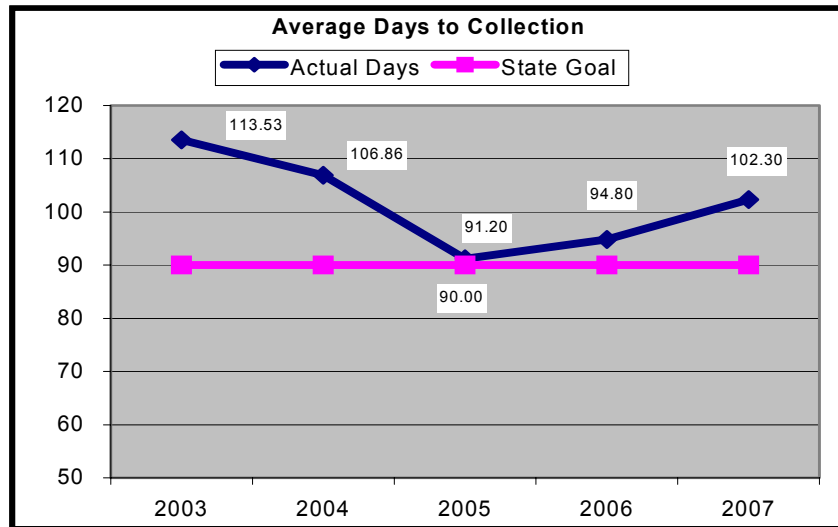
The average collection as a percent of billings for FY 2007 is 92.3%, a 5.0% decrease. OSDC will put forth extra effort to motivate those agencies not meeting this goal to improve their performance.

Lowest Average Collections as a Percent of Billings for State Agencies with over \$1.0 Million in Gross Receivables

Agency	Average FY2007	Average FY2006
020 District Courts	78.12%	74.61%
080 Attorney General	36.38%	96.80%
120 Tax Commission	77.04%	99.81%
201 Human Services - ORS	58.66%	44.19%
410 Department of Corrections	37.09%	26.65%
550 School & Inst Trust Lands Admin	61.12%	131.72%
601 Unemployment Insurance Contributions	81.76%	80.26%
660 Labor Commission	45.56%	49.06%
670 Department of Commerce	3.00%	11.06%

OSDC is excluded from this report. OSDC receivables are all delinquent when they are transferred from the agencies.

Utah Receivables Days to Collection



Agencies Having \$1.0 Million in Receivables with Average Days to Collection Exceeding the State Goal of 90 Days

Agency		Average FY2007	Average FY2006
060	Governor's Office	24.47	8.30
180	Department of Public Safety	38.48	19.30
190	Utah National Guard	27.94	37.77
270	Department of Health	19.00	4.27
300	Building Board Construction	86.53	48.36
400	Board of Education	4.38	1.71
480	Dept Environmental Quality	16.19	19.77
560	Natural Resources	51.33	30.67
570	Department of Agriculture and Foods	73.43	100.47
710	Community Economic Development	24.21	18.82
810	Utah Dept of Transportation	15.61	21.83

The Days to Collection statistic represents the average number of days it takes the State to collect receivable dollars. The statistic first divides the average amount of dollars collected over four quarters into the average balance of outstanding accounts receivable during the same period. The resulting turnover ratio is multiplied by the number of days in the quarter. The result is an approximation of the number of days it would take to collect the outstanding receivable balances assuming past successful collection efforts continue at the same rate.

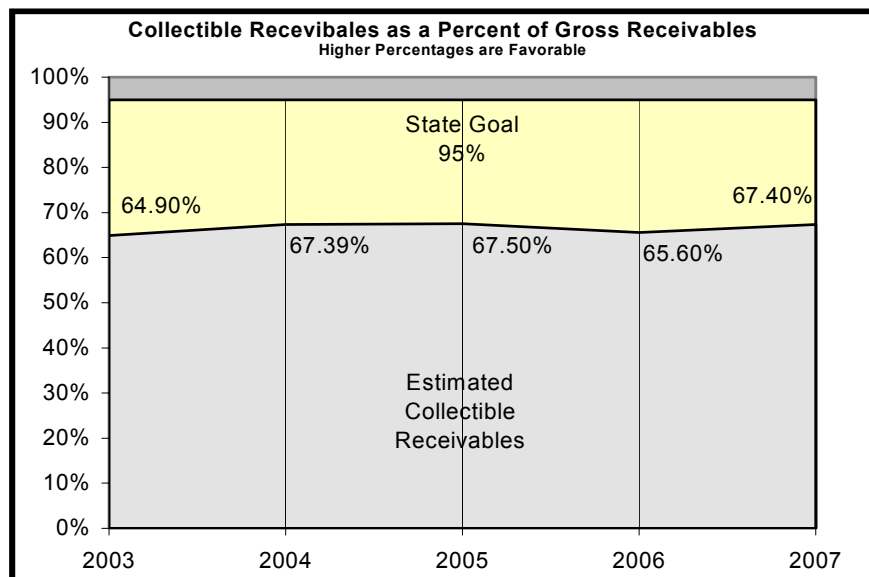
A lower number of days indicate greater efficiency in collecting money owed to the State. The State performance goal of 90 days is not being met. Agencies experience a greater number of days to collection when their receivables are for taxes, fines, fees, etc. because of the lack of perceived value by the debtor. Continued effort will be made to improve state agency performance in this area.

Agencies Having \$1 Million in Receivables with the Highest Average Days to Collection

Agency		Average FY2007	Average FY2006
020	District Courts	1,292.05	1,285.67
021	Juvenile Courts	717.14	361.74
080	Attorney General	247.41	74.00
102	Office of State Debt Collection	5,421.53	4,562.27
120	Tax Commission	334.68	317.03
170	Navajo Trust Administration	2,531.04	0.00
201	Human Services - ORS	1,862.13	1,966.39
410	Department of Corrections	1,710.95	1,895.71
601	Unemployment Insurance Contributions	343.91	305.86
602	DWS Public Assistance	1,845.38	2,128.75
660	Labor Commission	1,551.91	802.13
670	Department of Commerce	32,847.25	17,004.76

Utah Collections

Collectible Receivables as a Percent of Gross Receivables



The graph illustrates the relationship between collectible and gross receivables, and indicates what collections can be expected in the future, given the same level of effort. Collectible receivables are equal to gross receivables less an allowance for doubtful accounts. Higher percentages are favorable and indicate that a greater percentage of gross receivables are expected to be collected. The state's goal for this statistic is 95%.

At June 30, 2007, 67.4% of the gross receivables are estimated to be collectible. During FY 2007, agencies continued implementing GASB 34 requirements to establish an allowance for doubtful accounts. This results in more accurate reporting of receivables that are collectible based on historical collection information.

The agencies listed below with the lowest collectible receivables as a percent of gross receivables are those with the greatest collection challenges. These receivables include delinquent taxes, public assistance overpayments, child support, and court and other types of fines.

Agencies with Receivables of at Least \$1 Million with the Highest Percent Collectible as a Percent of Gross Receivables

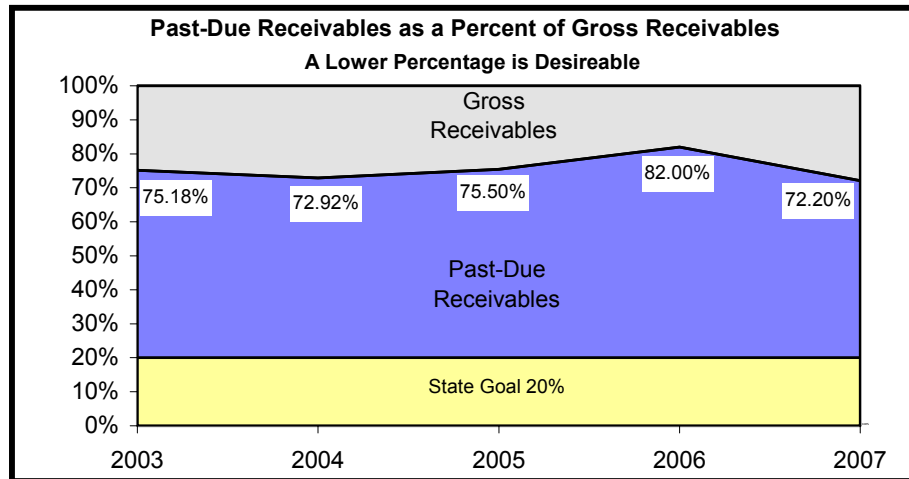
Agency	FY 2007	FY 2006
060 Governor's Office	100.0%	100.0%
080 Attorney General	100.0%	100.0%
170 Navajo Trust Administration	100.0%	100.0%
180 Department of Public Safety	100.0%	100.0%
190 Utah National Guard	100.0%	100.0%
270 Department of Health	100.0%	100.0%
300 Building Board Construction	100.0%	100.0%
400 Board of Education	100.0%	100.0%
480 Dept Environmental Quality	99.9%	99.9%
550 School & Inst Trust Lands Admn	100.0%	100.0%
560 Natural Resources	100.0%	100.0%
570 Department of Agriculture and Foods	100.0%	100.0%
660 Labor Commission	100.0%	100.0%
670 Department of Commerce	100.0%	100.0%
710 Community Economic Development	100.0%	100.0%
810 Utah Dept of Transportation	99.7%	99.7%

Agencies with Receivables in Excess of \$1 Million with the Lowest Collection Percentage as a Percent of Gross

Agency	FY 2007	FY 2006
020 District Courts	74.0%	74.0%
021 Juvenile Courts	75.0%	75.0%
102 Office of State Debt Collection	6.7%	6.8%
120 Tax Commission	29.3%	29.3%
201 Human Services - ORS	66.6%	65.3%
410 Department of Corrections	76.7%	76.3%
601 Unemployment Insurance Contributions	45.0%	45.1%
602 DWS Public Assistance	49.3%	49.4%

Utah Receivables

Past-Due Receivables as a Percent of Gross Receivables



This statistic measures the integrity of the original receivable by indicating an agency's ability and efforts to bill and collect accounts. A low percentage is an indication that agencies are utilizing effective collection and billing procedures because they collect accounts before they become past-due. The State's performance goal for this statistic is 20%.

This graph illustrates the relationship between past-due and gross receivables. Past-due is defined as a receivable that is one or more days past the original due date. For the year ending June 30, 2007, 72.0% of the gross short-term receivables were past-due.

This performance measurement is not a valid measurement for state agencies where the receivable is past-due at the time it is placed on the agency's books such as receivables in the OSDC, and Tax Commission.

Agencies with Receivables in Excess of \$1 Million that Exceeded the State Goal of Past-Due Receivables being 20% or Less of their Gross Receivables

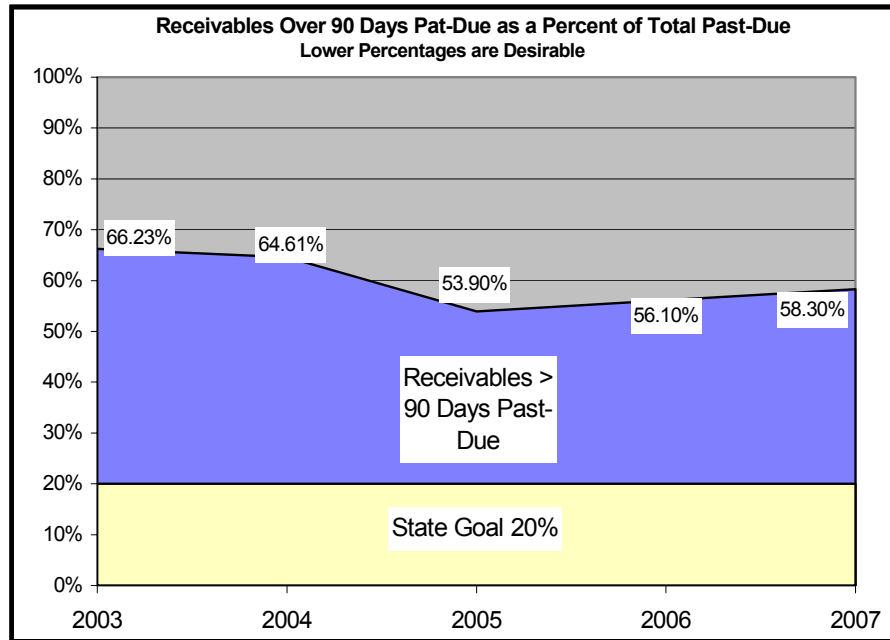
Agency	FY 2007	FY 2006
060 Governor's Office	0.68%	0.84%
080 Attorney General	0.00%	0.00%
180 Department of Public Safety	1.36%	9.68%
190 Utah National Guard	0.00%	0.00%
270 Department of Health	2.08%	2.12%
300 Building Board Construction	4.38%	1.46%
400 Board of Education	0.10%	1.09%
480 Dept Environmental Quality	14.88%	12.50%
550 School & Inst Trust Lands Admn	0.00%	0.00%
560 Natural Resources	16.18%	13.77%
710 Community Economic Development	0.29%	1.61%
810 Utah Dept of Transportation	17.39%	1.40%

Agencies with Receivables in Excess of \$1 Million with the Highest Past-Due as a Percent of Gross Receivables

Agency	FY 2007	FY 2006
021 Juvenile Courts	43.3%	92.9%
102 Office of State Debt Collection	100.0%	99.9%
120 Tax Commission	91.0%	98.1%
170 Navajo Trust Administration	86.3%	0.0%
201 Human Services - ORS	100.0%	100.0%
410 Department of Corrections	98.1%	98.9%
601 Unemployment Insurance Contributions	100.0%	100.0%
602 DWS Public Assistance	100.0%	100.0%
660 Labor Commission	79.6%	77.5%
670 Department of Commerce	97.9%	97.1%

Utah Receivables

Receivables Over 90 Days Past-Due as a Percent of Total Past-Due Receivables



Agencies Exceeding \$1.0 Million in Outstanding Receivables Attaining the State Goal of 20% or Less of Receivables Being Over 90 Days Past-Due Compared to Total Past-Due.

Agency	FY 2007	FY 2006
080 Attorney General	0.00%	0.00%
190 Utah National Guard	0.00%	0.00%
300 Building Board Construction	0.00%	0.00%
550 School & Inst Trust Lands Admin	0.00%	0.00%

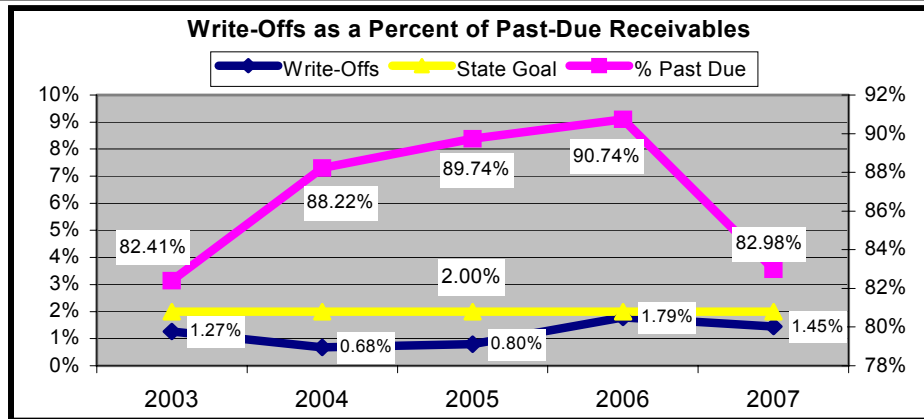
The graph illustrates the relationship between receivables that are 90 days past-due compared to total past-due receivables. The Receivables Over 90 Days Past-Due as a Percent of Total Past-Due Receivables measures the effectiveness of agencies to collect past-due receivables. A lower percentage indicates fewer past-due receivables are delinquent in excess of 90 days and is another indicator of the agency's effectiveness in collecting delinquent debt. The state's performance goal for this statistic is 20%. As indicated by the graph, receivables past-due over 90 days have increased slightly.

Agencies Exceeding \$1.0 Million in Outstanding Receivables with a High Percentage of the Receivables Being Past-Due More Than 90 Days.

Agency	FY 2007	FY 2006
020 District Courts	76.4%	15.1%
021 Juvenile Courts	80.5%	36.6%
060 Governor's Office	95.7%	2.4%
102 Office of State Debt Collection	99.4%	99.6%
120 Tax Commission	59.8%	55.9%
170 Navajo Trust Administration	100.0%	0.0%
180 Department of Public Safety	32.3%	85.3%
201 Human Services - ORS	46.8%	47.6%
270 Department of Health	48.8%	67.9%
400 Board of Education	100.0%	4.2%
410 Department of Corrections	95.2%	95.4%
480 Dept Environmental Quality	79.0%	90.3%
560 Natural Resources	84.0%	55.8%
570 Department of Agriculture and Foods	75.6%	92.1%
601 Unemployment Insurance Contributions	86.7%	86.0%
602 DWS Public Assistance	61.9%	59.4%
660 Labor Commission	85.3%	91.0%
670 Department of Commerce	95.7%	96.4%
710 Community Economic Development	98.2%	14.5%
810 Utah Dept of Transportation	30.0%	32.3%

Utah Receivables

Write-Offs as a Percent of Past-Due Receivables



The graph illustrates the relationship between receivables written off the agency accounting records as uncollectible and total past-due receivables. A small percentage is a positive performance indicator. The State's performance goal for this statistic is 2%.

Write-offs as a percent of past-due receivables showed a decrease compared to the past year. This is a result of State agencies working with the Division of Finance to more accurately reflect the true value of the receivables on their financial reports.

Comparison of % of Past-Due Receivables to % of Write-offs in State Agencies with over \$1.0 Million in Gross Receivables

Agency	% of Rec. Past-Due 6/30/2007	Write-offs as a % of Past-Due Rec. 6/30/07	% of Rec. Past-Due 6/30/2006	Write-offs as a % of Past-Due Rec. 6/30/06
020 District Courts	24.5%	5.5%	73.0%	0.8%
021 Juvenile Courts	44.7%	0.0%	65.9%	0.0%
060 Governor's Office	4.6%	0.0%	7.3%	21.4%
080 Attorney General	0.0%	0.0%	0.0%	0.0%
102 Office of State Debt Collection	100.0%	15.0%	99.9%	14.6%
120 Tax Commission	91.5%	1.0%	97.1%	1.7%
170 Navajo Trust Administration	96.6%	0.0%	0.0%	0.0%
180 Department of Public Safety	4.7%	0.0%	31.3%	0.4%
190 Utah National Guard	0.0%	0.0%	18.6%	0.0%
201 Human Services - ORS	100.0%	0.0%	100.0%	0.0%
270 Department of Health	43.6%	0.0%	30.4%	0.1%
300 Building Board Construction	30.3%	0.0%	8.8%	0.0%
400 Board of Education	18.3%	0.0%	1.3%	0.0%
410 Department of Corrections	98.5%	7.0%	99.1%	10.0%
480 Dept Environmental Quality	27.9%	0.2%	38.3%	1.1%
550 School & Inst Trust Lands Admn	0.0%	0.0%	0.0%	0.0%
560 Natural Resources	51.2%	0.1%	40.0%	0.0%
570 Department of Agriculture and Foods	34.5%	0.1%	52.1%	0.0%
601 Unemployment Insurance Contributions	100.0%	3.6%	100.0%	1.8%
602 DWS Public Assistance	100.0%	0.0%	100.0%	0.0%
660 Labor Commission	68.4%	1.1%	88.7%	1.3%
670 Department of Commerce	93.2%	4.7%	98.8%	0.8%
710 Community Economic Development	3.8%	0.0%	5.4%	0.0%
810 Utah Dept of Transportation	21.6%	0.0%	4.9%	0.0%

Agencies with large percentages of past-due receivables will be encouraged to remove accounts from their active accounting records when they are considered uncollectible unless prohibited by law. This will result in the state's receivables being more accurately reflected on the state's receivable reports.

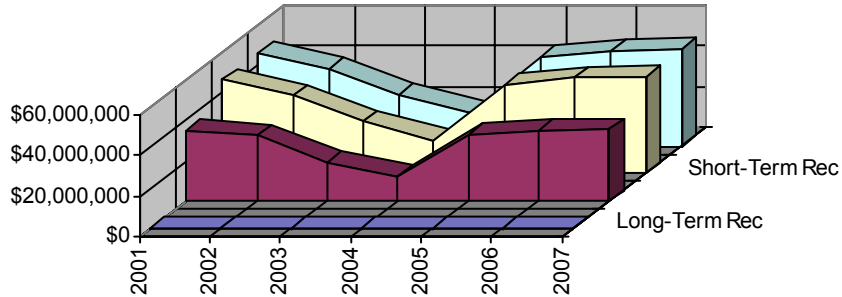
Accounts that are written off will be assigned to the private sector collection vendors for further collection efforts when appropriate.

**RECEIVABLES
BY
STATE AGENCY**

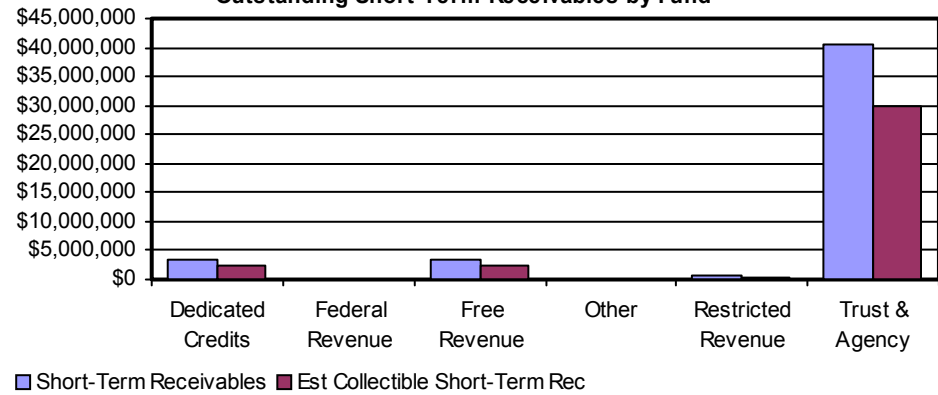
Summary of District Courts Short-Term Receivables

The Utah Judiciary provides the people with an open, fair, efficient and independent system for the advancement of justice under the law.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

In FY07 Court receivables increased by \$.59 M, 1.2%. Courts collections increased \$1.3 M, 9.3%. The amount past-due decreased by \$30.9 M, 78.7%. The amount past-due over 90 days increased \$.4 M - approximately 7.3%.

The Allowance for Doubtful Accounts is recorded at approximately 26%

Court receivables include restitution and other trusts that if collected will be paid to some other person or entity and are not State receivables.

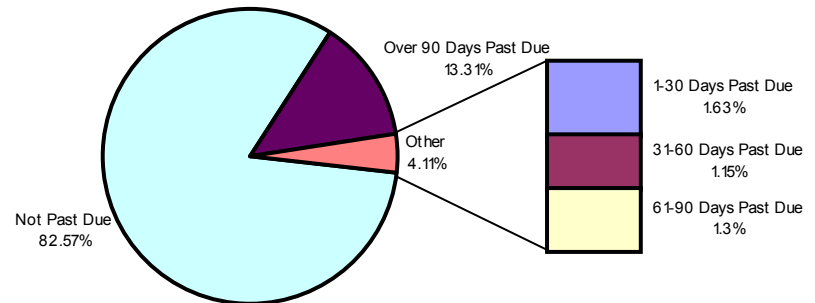
Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$3,370,160	\$30,132	\$3,388,034	\$0	\$652,518	\$40,507,346
Est. Collectible Short-Term Rec.	\$2,494,255	\$22,302	\$2,507,485	\$0	\$482,928	\$29,979,486

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$17,947,899.00	\$14,020,896.00	\$466,002.86

Cost of Collection is the amount of PJI Interest transferred from OSDC to the Courts. PJI is used to supplement the courts collection program.



Receivable Ageing

Summary of District Courts Short-Term Receivables

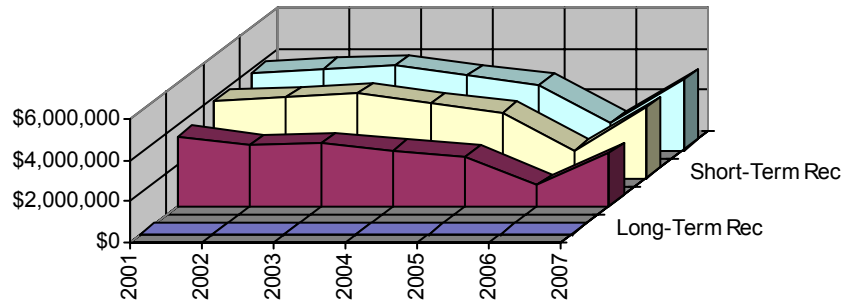
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0100 JUD 1ST DISTRICT	1,019,387	1,097,718	285,297	812,421	1,025,518	820,287
0200 JUD 2ND DISTRICT	6,271,323	5,652,319	1,469,038	4,183,281	486,012	65,139
0300 JUD 3RD DISTRICT	7,372,904	6,621,039	1,720,808	4,900,231	3,826,930	3,240,928
0400 JUD 4TH DISTRICT	30,046,784	31,924,007	8,297,049	23,626,958	2,664,390	2,062,633
0500 JUD 5TH DISTRICT	1,264,661	823,954	214,146	609,808	68,409	17,542
0600 JUD 6TH DISTRICT	375,817	378,605	98,399	280,206	156,040	103,330
0700 JUD 7TH DISTRICT	535,392	557,878	144,992	412,886	58,158	40,165
0800 JUD 8TH DISTRICT	463,229	892,670	232,005	660,665	69,603	33,685
Agency Totals:	47,349,497	47,948,190	12,461,734	35,486,456	8,355,060	6,383,709

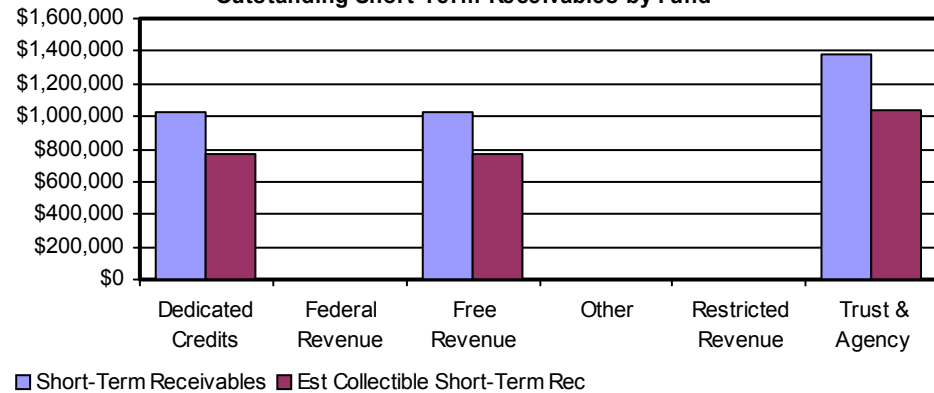
Summary of Juvenile Courts Short-Term Receivables

The Utah Judiciary is to provide the people an open, fair, efficient, and independent system for the advancement of justice under the law.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

In FY07 Juvenile Court receivables increased by \$2.0 M, 148.9%. Juvenile Courts collections decreased by \$.5 M, 37.1%. The amount past-due increased by \$205 K, 16.019% The amount past-due over 90 days increased \$.75 M, 176.0%

The Juvenile Courts continue to transfer receivables to the OSDC when the offender reaches his/her majority and has not paid the receivable in full. The courts have now implemented an electronic placement process.

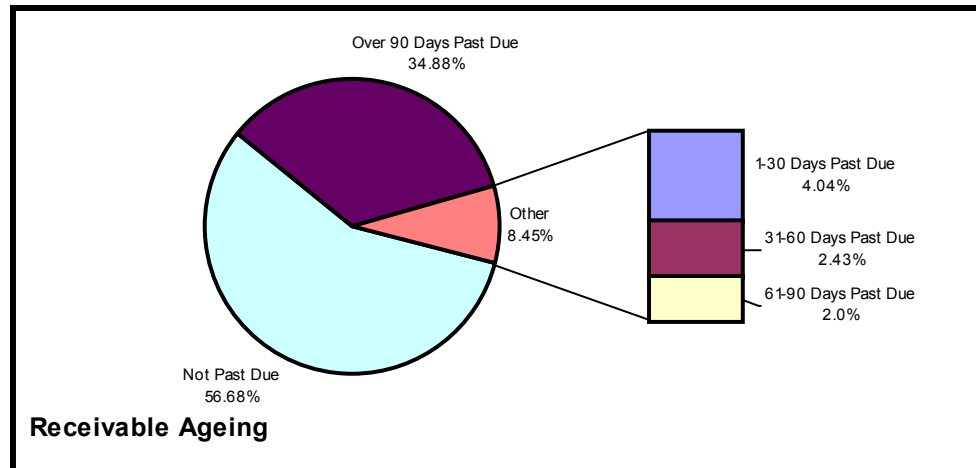
Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$1,020,658	\$0	\$1,020,657	\$0	\$0	\$1,382,349
Est. Collectible Short-Term Rec.	\$765,493	\$0	\$765,493	\$0	\$0	\$1,036,762

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
784,606	\$1,826,026.00	\$1,597,077.00	\$0.00

The Juvenile Courts have organized collection staff in the 2nd, 3rd, and 4th districts.



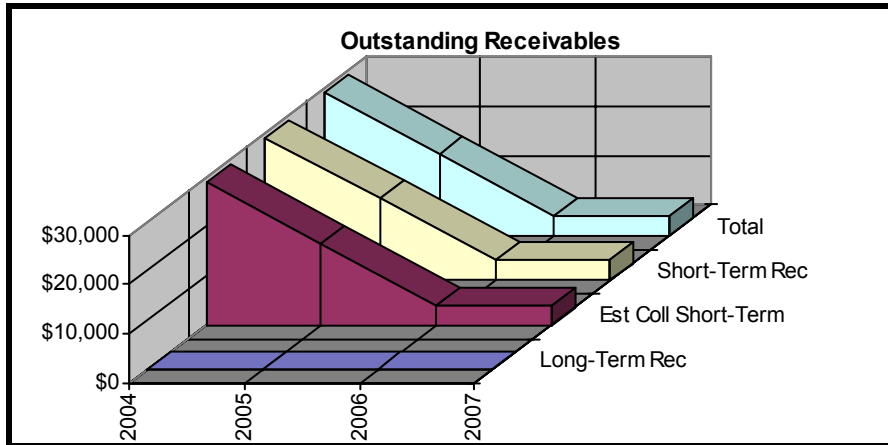
Summary of Juvenile Courts Short-Term Receivables

For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0000 JUVENILE COURTS	1,375,390	3,423,664	855,916	2,567,748	1,483,224	1,194,041
Agency Totals:	1,375,390	3,423,664	855,916	2,567,748	1,483,224	1,194,041

Summary of State Treasurer Short-Term Receivables

The Treasurer serves as the chief financial officer for the State and is responsible for the prudent financial management of billions of taxpayer dollars



Comments:

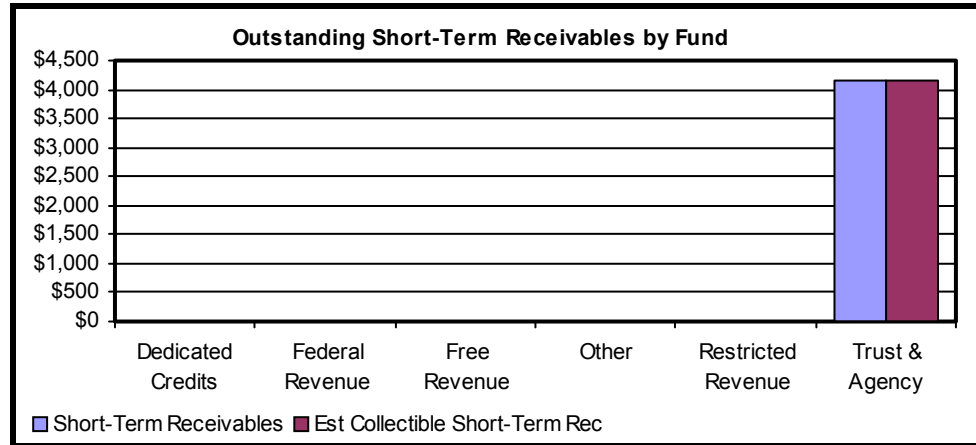
The State Treasurer receivables, amount past due, and amount over 90 days past-due remain unchanged. The amount collected decreased \$12 K.

All receivables are projected as collectible, but are 100% past due over 90 days.

The receivables are generated in the Unclaimed Property office.

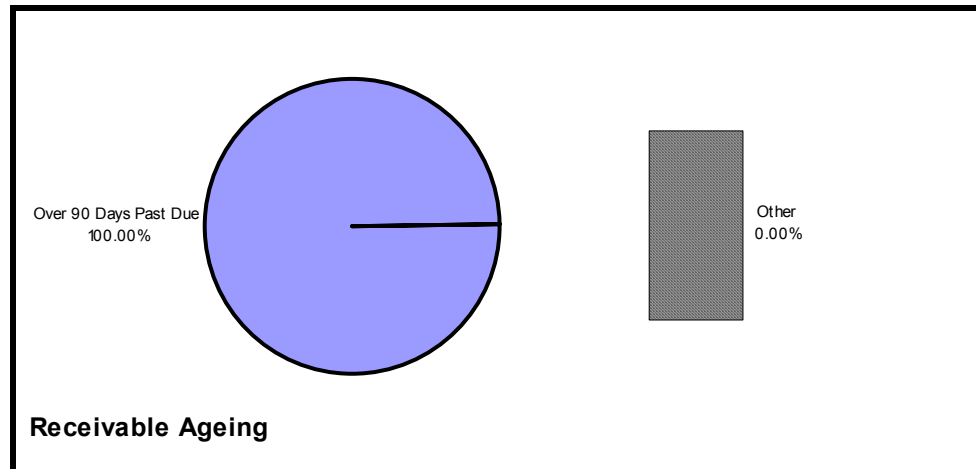
FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$0.00	\$0.00	\$0.00



Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$4,156
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$4,156



Summary of State Treasurer Short-Term Receivables

For the 2007 Fiscal Year

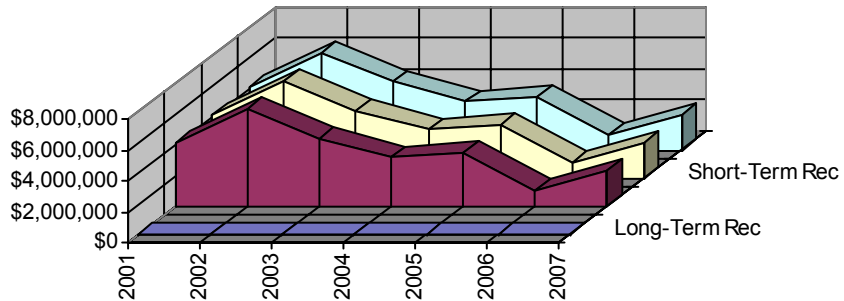
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
7500 TRS OTHER	0	4,156	0	4,156	4,156	4,156
7510 TRS UNCLAIMED PROPERTY	4,156	0	0	0	0	0
Agency Totals:	4,156	4,156	0	4,156	4,156	4,156

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

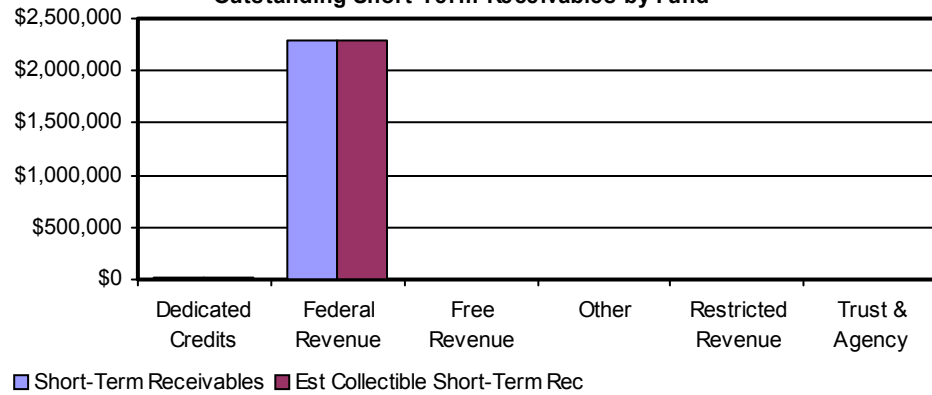
Summary of Governor's Office Short-Term Receivables

The Governor's Office comprises Elected Officials, Office of Planning and Budget, Crime Victim Reparation and Commission on Criminal and Juvenile Justice.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Governor's Office receivables increased in FY07 by \$1.2 M, 127.1%. The amount collected decreased \$5.6 M, 56.3%. The amount past-due increased \$7 K, 82.3%

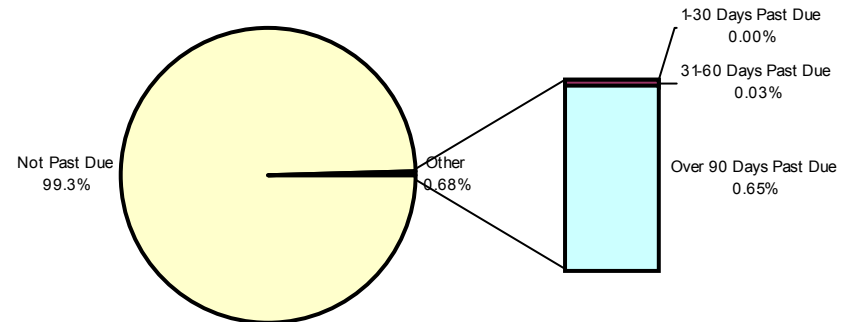
Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$19,085	\$2,286,443	\$0	\$6,275	\$0	\$0
Est. Collectible Short-Term Rec.	\$19,085	\$2,286,443	\$0	\$6,275	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
52	\$11,313,807.12	\$10,019,569.97	\$0.00

Crime Victim Reparations and OSDC have begun working on the valuation of receivables and the transfer of some accounts to OSDC. This effort will continue in FY08.



Receivable Ageing

Summary of Governor's Office Short-Term Receivables

For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1001 GOV GOVERNOR'S OFFICE	10,789	48,016	0	48,016	15,180	14,510
1003 GOV ELECTIONS	27,647	0	0	0	0	0
1005 GOV TOURISM	0	565	0	565	508	505
1006 GOV BUSINESS DEVELOPMENT	282	5	0	5	5	5
1007 GOV CCJJ	978,637	0	0	0	0	0
1007 GOV COMM. CRIMINAL & JUVENILE J	0	2,263,217	0	2,263,217	0	0
6000 GOV OFFICE PLANNING & BUDGET	210	0	0	0	0	0
Agency Totals:	1,017,566	2,311,803	0	2,311,803	15,693	15,020

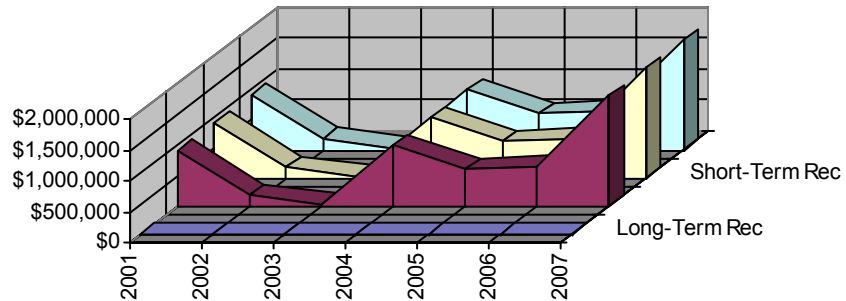
By policy the amount past-due 90 days should be transferred to OSDC for processing. OSDC will follow-up in FY08 to make sure the accounts are transferred.

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

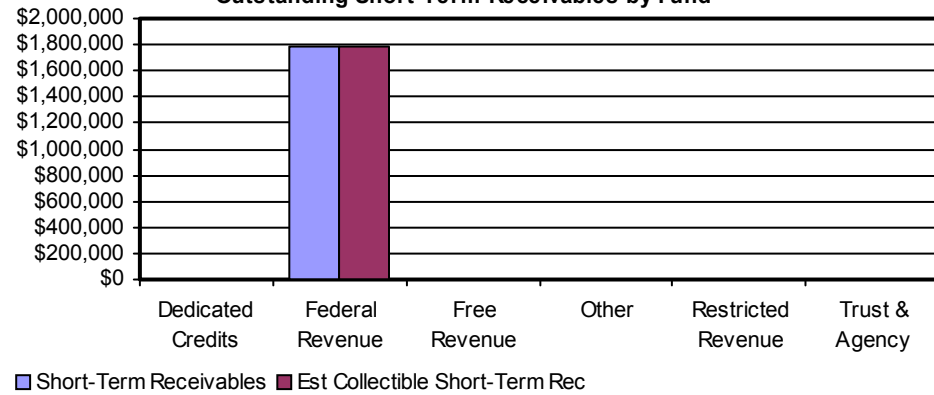
Summary of Attorney General Short-Term Receivables

The Attorney General's Office protects the legal rights of the people of Utah and provides the highest quality legal services to their government.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The AG's Office receivables increased in FY07 by \$1.1 M, 174.8%. The amount collected decreased \$1.0 M, 155.8%.

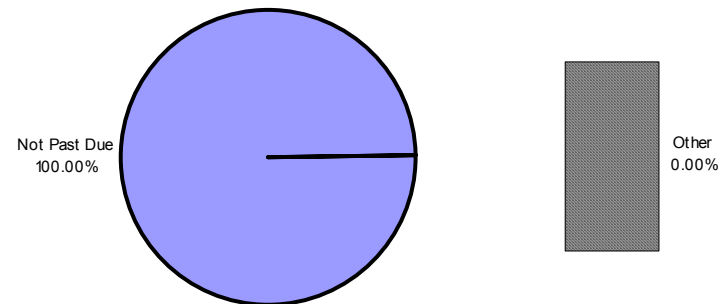
Receivables created and collected by the Attorney General's Office are for legal services provided for State agencies and quasi-governmental agencies.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$1,786,471	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$1,786,471	\$0	\$0	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
11	\$1,786,470.92	\$649,874.71	\$0.00



Receivable Ageing

Summary of Attorney General Short-Term Receivables

For the 2007 Fiscal Year

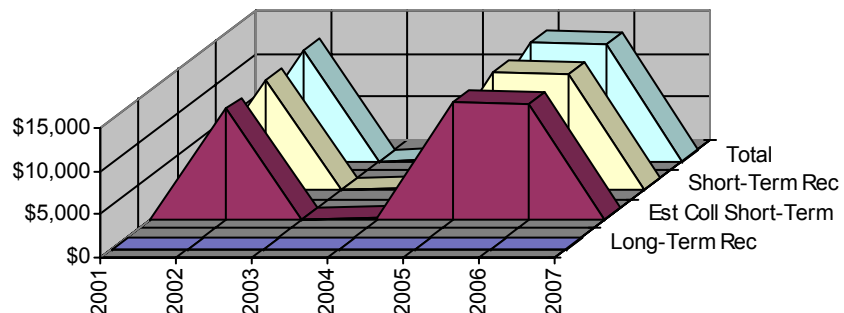
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0810 AG MAIN	515,858	0	0	0	0	0
0823 AG CHILDRENS' JUSTICE	134,017	0	0	0	0	0
1300 CHILDRENS JUSTICE CENTERS	0	164,266	0	164,266	0	0
2100 LAW ENFORCEMENT	0	27,405	0	27,405	0	0
2600 GRANTS	0	1,594,800	0	1,594,800	0	0
Agency Totals:	649,875	1,786,471	0	1,786,471	0	0

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

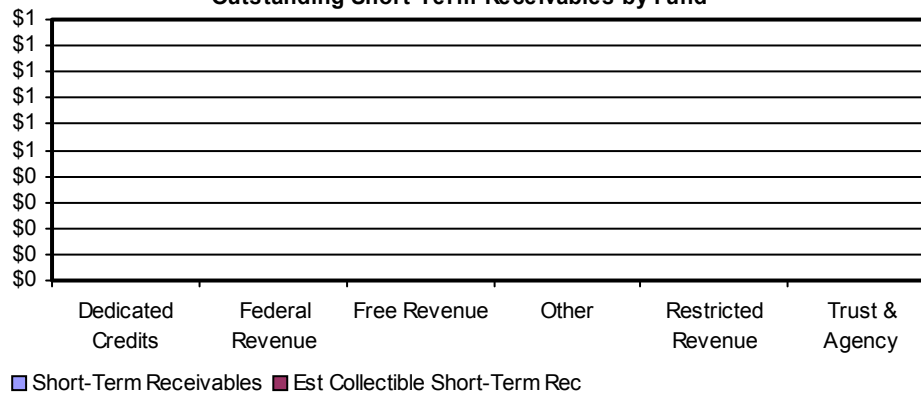
Summary of State Auditor Short-Term Receivables

The State Auditor is responsible to examine the accounts of the State to ensure they are handled according to correct Government Accounting Principles.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The State Auditor receivables decreased in FY07 by \$13 K. The amount collected increased \$58.9 K, 14.4%. The amount past-due decreased \$13 K. Past-due over 90 days remains at \$0.

The receivables generated and collected by the State Auditor's office are for contract work performed for quasi-state agencies.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$395,061.00	\$408,479.00	\$0.00

Receivable Ageing

Summary of State Auditor Short-Term Receivables

For the 2007 Fiscal Year

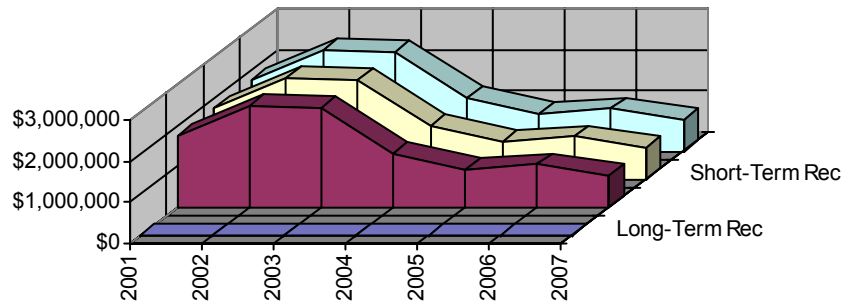
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0001 SOA STATE AUDITORS OFFICE	0	0	0	0	0	0
2000 SAO AUDITING DIVISION	13,418	0	0	0	0	0
Agency Totals:	13,418	0	0	0	0	0

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

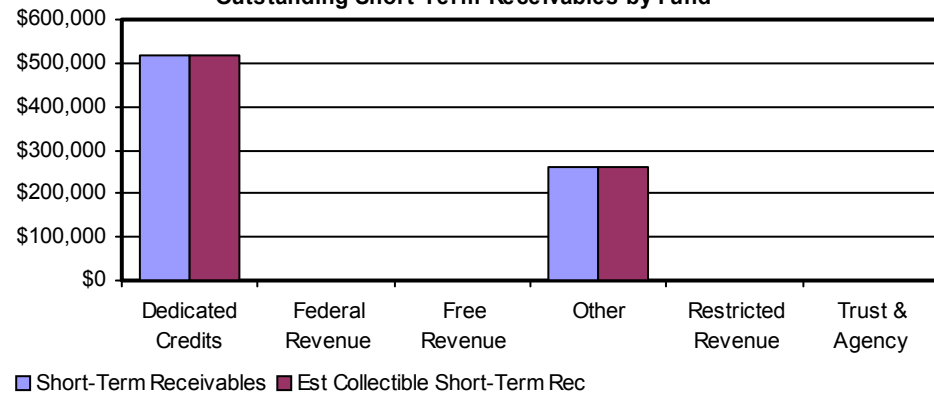
Summary of Dept of Administrative Services Short-Term Receivables

Administrative Services provides specialized agency support services, and protects the public interest by insuring the integrity of the fiscal accounting procedures and policies that govern agency operations.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The DAS receivables decreased in FY07 by \$262.6 K, 25.1%. The amount collected decreased \$672 K, 13.5%. The amount past-due decreased \$363 K, 86.4%. Receivables over 90 days past-due decreased \$157 K, 94.9%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

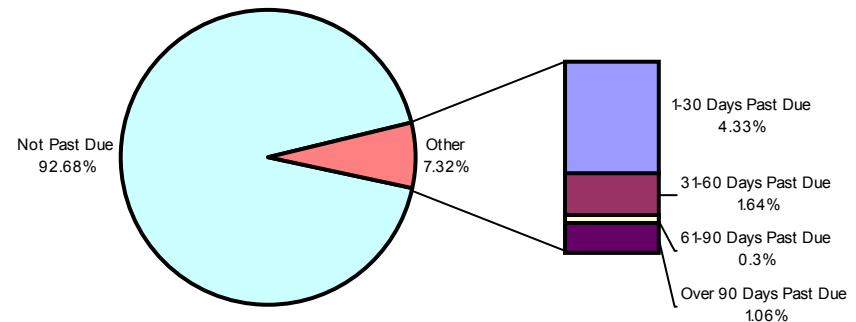
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$516,988	\$0	\$0	\$263,284	\$0	\$0
Est. Collectible Short-Term Rec.	\$516,988	\$0	\$0	\$263,284	\$0	\$0

All divisions within DAS report their receivables as collectible.

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,240	\$5,079,080.57	\$4,947,223.73	\$0.00

Receivables are collected by division staff except for Fleet Operations and Risk Management. These two divisions collect their older delinquent accounts through OSDC.



Receivable Ageing

Summary of Dept of Administrative Services Short-Term Receivables

For the 2007 Fiscal Year

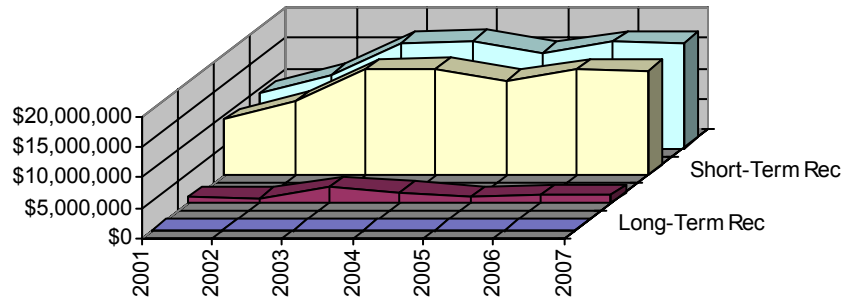
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0100 DAS ARCHIVES ADMINISTRATION	5,739	5,431	0	5,431	1,520	410
0400 DAS FIN FINANCE	16,218	0	0	0	0	0
1101 DAS GS ADMINISTRATION	451,192	501,821	0	501,821	32,247	6,472
1140 DAS FLT FLEET OPERATIONS	171,981	250,805	0	250,805	18,703	747
1300 DAS FCM FACILITIES MANAGEMENT I	3,184	22,114	0	22,114	4,565	565
2000 DAS ITS INFO TECH SERV	381,800	0	0	0	0	0
2000 CPB CAPITOL PRESERVATION BOAR	0	100	0	100	100	100
5000 DAS STATE DEBT COLLECT	9,732	0	0	0	0	0
6000 DTS AGRC	3,025	0	0	0	0	0
Agency Totals:	1,042,872	780,272	0	780,272	57,136	8,295

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

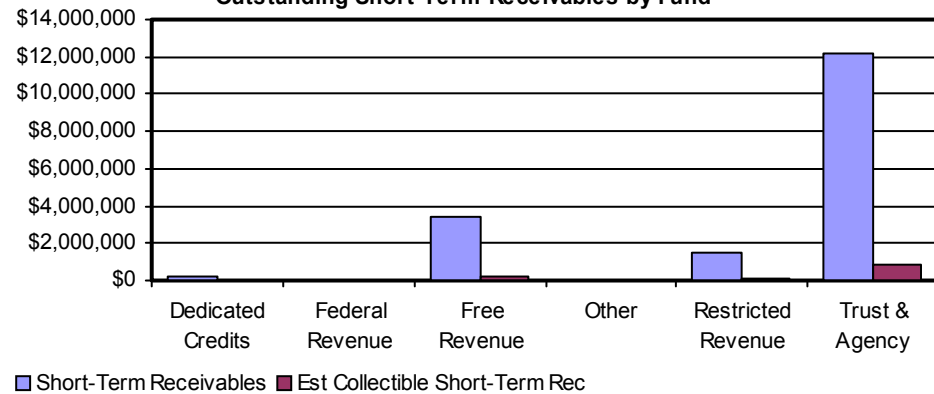
Summary of Office of State Debt Collection Short-Term Receivables

The mission of the Office of State Debt Collection is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

OSDC receivables are created when State Agencies including Courts and Corrections transfer delinquent accounts 90 days to several years old to OSDC. Since all accounts are past due when received, the performance measures developed for state agencies are not meaningful for OSDC.

During FY07 \$14.4 M in receivables were transferred to OSDC. There is a \$110 K decrease in the receivable balance.

Collection Costs presented here are estimates.

FY2007 Receivables

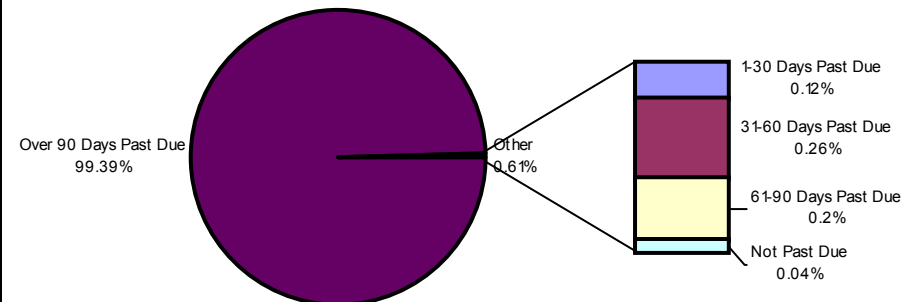
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
44,580	\$11,774,187.00	\$1,172,812.00	\$763,735.82

Receivables Collected amount presented above is for active OSDC receivables. OSDC also collects accounts written off the states books. Total Collected by OSDC including Contingency Fee is \$4.4 M.

Estimated cost to collect \$1 is \$0.17

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$249,974	\$0	\$3,397,850	\$0	\$1,504,442	\$12,195,090
Est. Collectible Short-Term Rec.	\$16,873	\$0	\$229,355	\$0	\$101,550	\$823,168



Receivable Ageing

Summary of Office of State Debt Collection Short-Term Receivables

For the 2007 Fiscal Year

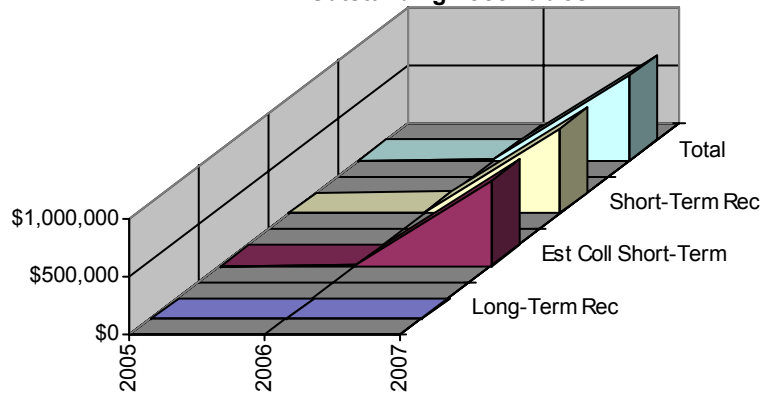
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
5000 DAS STATE DEBT COLLECTION	17,458,280	17,347,356	16,176,410	1,170,946	17,340,967	17,241,747
Agency Totals:	17,458,280	17,347,356	16,176,410	1,170,946	17,340,967	17,241,747

OSDC receivables consist of Court, Corrections, Juvenile Court and UTFC loans that are past-due when placed with OSDC.

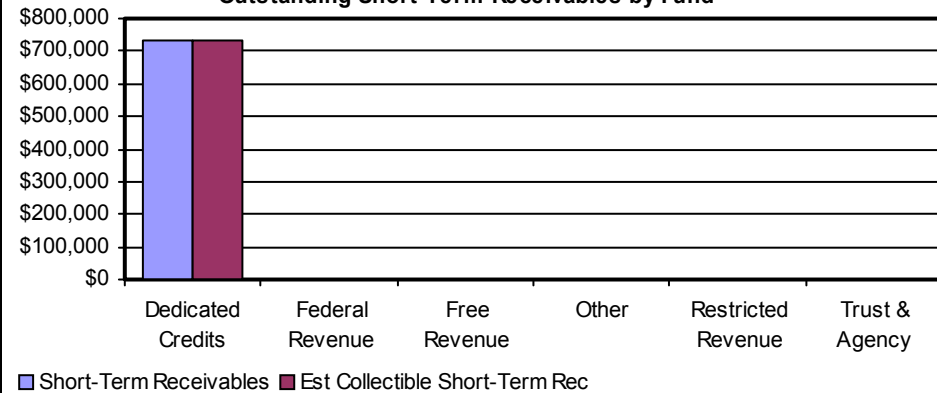
Summary of Department of Technology Services Short-Term Receivables

DTS is to consolidate all IT resources and services for the State into one department to reduce costs, increase services to taxpayers, and more closely align IT with the business needs of the State

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

DTS receivables increased \$722 K, 8,070.2%. Collections increased \$3.4 M, 97.7%
 Past due receivables increased \$479 K, 8,406.1%. Past due over 90 days increased \$324 K, 8,124.9%

Short-Term Receivables by Fund Detail - 2007 JUN 30

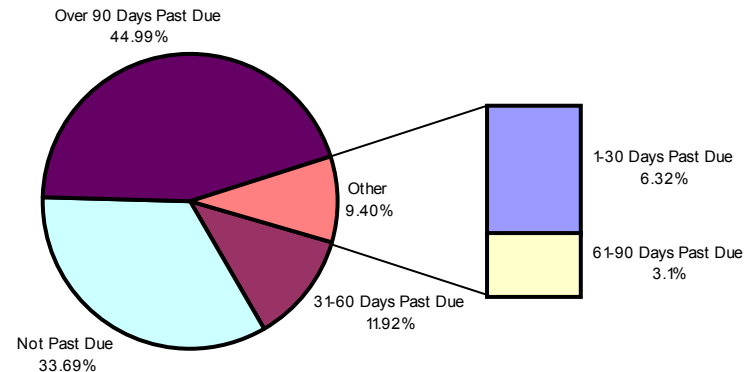
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$731,242	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$731,242	\$0	\$0	\$0	\$0	\$0

Receivables are from other State, Local, and Quasi Government agencies and are considered 100% collectible by DTS.

DTS is a new state agency, thus the large increase in receivables in FY2007.

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,319	\$3,859,942.14	\$3,518,449.71	\$0.00



Receivable Ageing

Summary of Department of Technology Services Short-Term Receivables
For the 2007 Fiscal Year

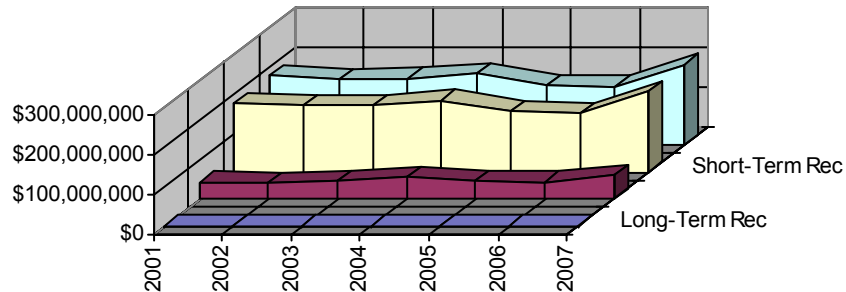
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
2000 DTS DIV OF INTEGRATED	8,950	0	0	0	0	0
2300 DTS NETWORK ADMIN 2300	0	123,113	0	123,113	46,070	23,018
2400 DTS VOICE NETWORK & PLANNING 2	0	268,275	0	268,275	168,894	133,140
2500 DTS SOFTWARE MGT & SUPPORT 250	0	76	0	76	0	0
2700 DTS OPERATIONS 2700	0	8,517	0	8,517	7,172	5,782
2800 DTS HOSTING 2800	0	79,300	0	79,300	49,374	26,135
3100 DTS ADMIN & FINANCE 3100	0	152,663	0	152,663	117,046	110,214
6100 DTS AGRC ADMIN	0	99,298	0	99,298	96,298	30,711
Agency Totals:	8,950	731,242	0	731,242	484,853	328,999

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

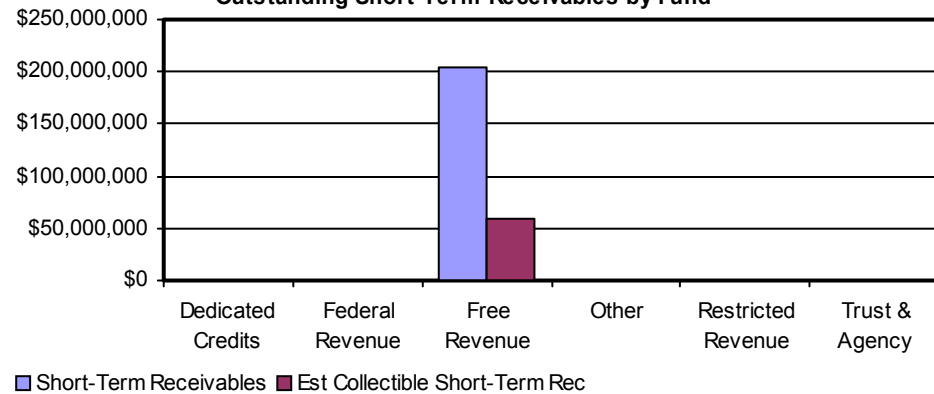
Summary of Tax Commission Short-Term Receivables

The Tax Commission administers and supervises the tax laws of the state.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables consist of unpaid taxes. Since all accounts are past-due, the performance measures developed for state agencies are not meaningful for the Tax Commission.

Receivables increased in FY07 \$55.3 M, 36.9%. Past-due Receivables increased 27.0%, \$39.6 M. Receivables Past-Due Over 90 Days increased \$29.4 M, 35.8%.

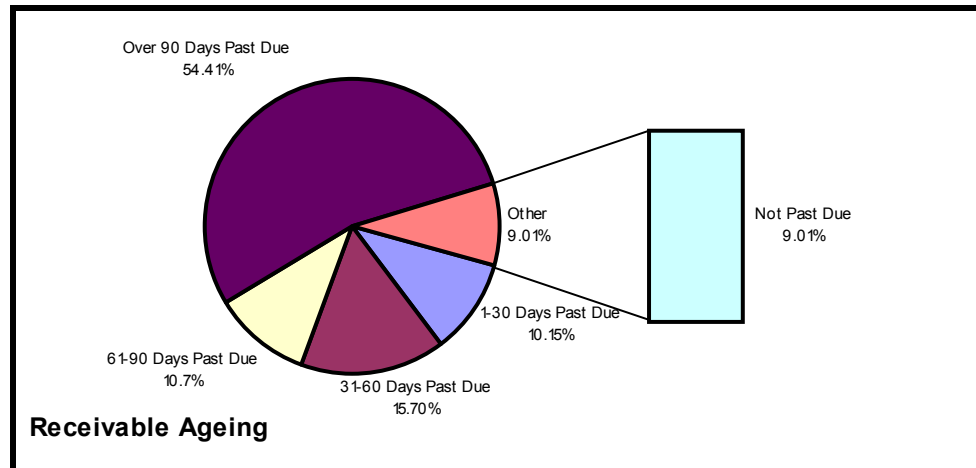
The allowance for doubtful accounts is recorded at approximately 70%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$171,036	\$204,697,829	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$171,036	\$59,874,115	\$0	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
58,809	\$251,856,339.09	\$194,031,618.03	\$7,525,000.00



Summary of Tax Commission Short-Term Receivables

For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0000 TAX STATE TAX COMMISSION	149,457,688	204,697,829	144,823,714	59,874,115	186,399,343	111,469,140
0001 TAX ADMINISTRATION	111,026	0	0	0	0	0
0945 TAX OIL AND GAS GRANT	0	157,042	0	157,042	0	0
0965 TAX FHWA TAX COMMISSION GRANT	0	9,873	0	9,873	1,711	1,711
6075 TAX ODOMETER FRAUD GRANT	0	4,121	0	4,121	0	0
Agency Totals:	149,568,714	204,868,865	144,823,714	60,045,151	186,401,054	111,470,851

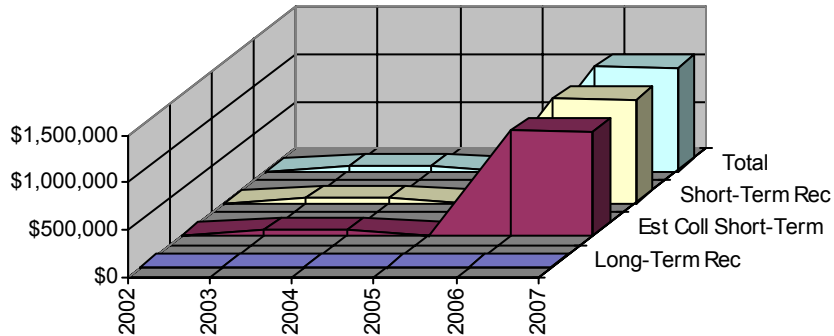
The Tax Commission does not place past-due accounts with OSDC.

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

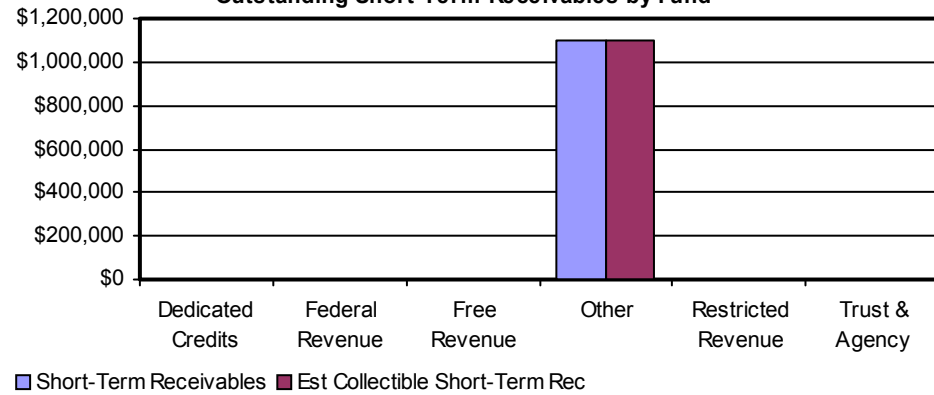
Summary of Navajo Trust Administration Short-Term Receivables

Navajo Trust Administration (UNTF) administers funds for use in common for Utah Navajo communities and families for various programs such as higher education financial aid, water lines, sewer lines, power lines, housing, renovation, additions, and other chapter projects

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables consist of oil royalties.

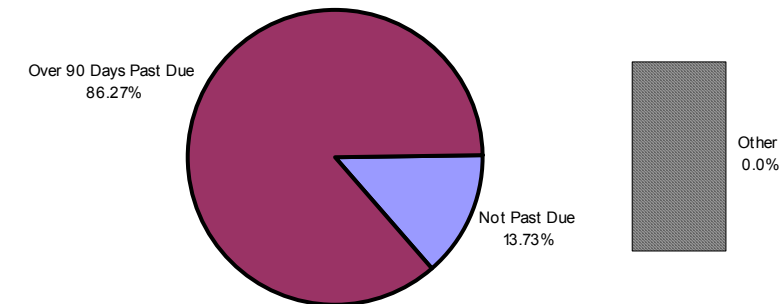
Receivables decreased in FY07 \$6.3 K, .5%. Collections increased \$157.3 K.
Past Due Receivables and Receivables Past Due Over 90 Days increased \$950 K.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$1,101,200	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$1,101,200	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2	\$151,000.00	\$157,300.00	\$0.00



Receivable Ageing

Summary of Navajo Trust Administration Short-Term Receivables

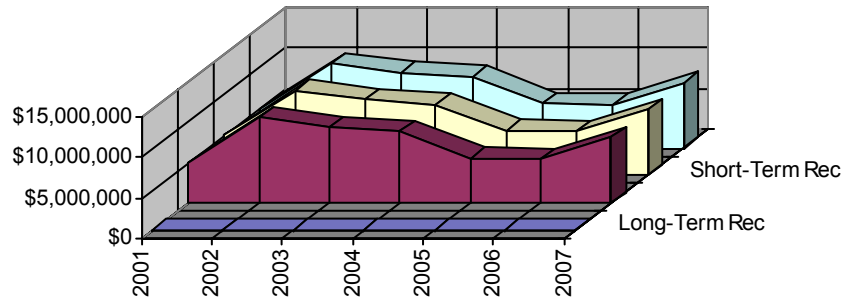
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
4000 NTA CHAPTER PROJECTS	1,107,500	1,101,200	0	1,101,200	950,000	950,000
Agency Totals:	1,107,500	1,101,200	0	1,101,200	950,000	950,000

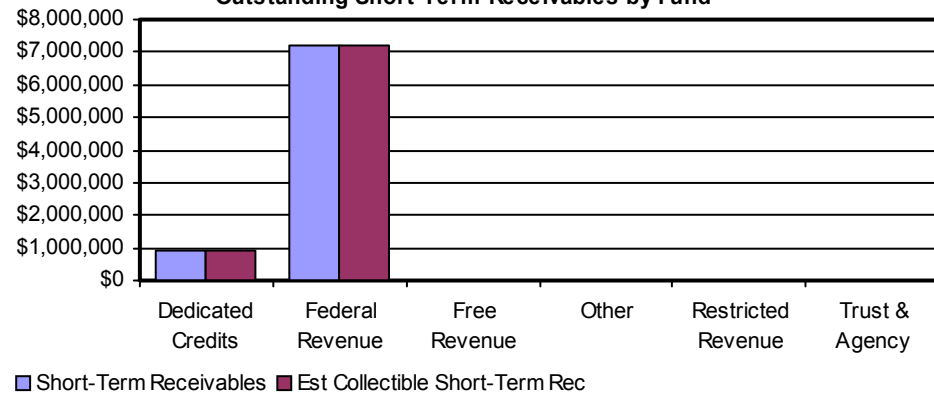
Summary of Department of Public Safety Short-Term Receivables

Public Safety provides services that promote the safety of state residents through their Peace Officer Standards and Training, Highway Patrol, Drivers License, Comprehensive Emergency Management, Investigative Services and Law Enforcement.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Public Safety receivables increased \$2.6 M, 49.5% in FY07. Collections decreased \$12.4 M, 38.4%. The amount past-due decreased \$431.1 K, 78.9%. The amount past-due over 90 days decreased \$411.3 K, 92.0%

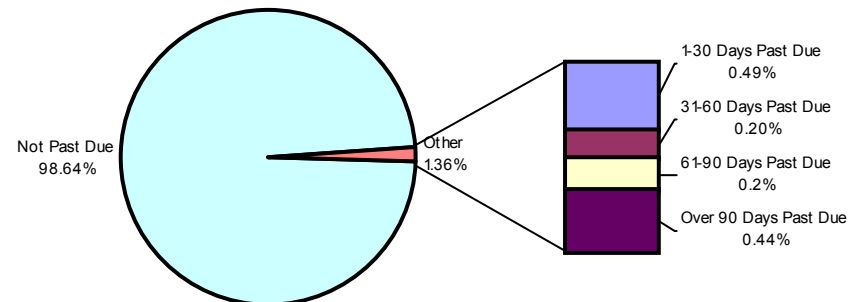
Receivables are for safety programs including Highway Patrol, Emergency Management, Law Enforcement, Homeland Security and other safety programs.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$887,310	\$7,193,872	\$1,630	\$11,745	\$0	\$0
Est. Collectible Short-Term Rec.	\$887,310	\$7,193,872	\$1,630	\$11,745	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
703	\$35,421,231.96	\$32,315,327.76	\$0.00



Receivable Ageing

Summary of Department of Public Safety Short-Term Receivables

For the 2007 Fiscal Year

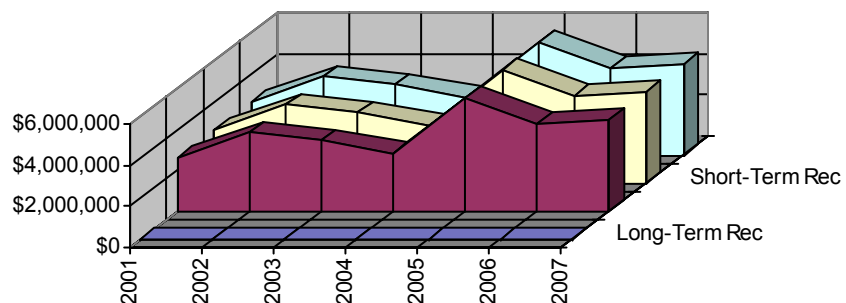
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1100 DPS ADM COMMISSIONERS OFFICE	0	131,365	0	131,365	0	0
1100 DPS ADM COMMISSIONER'S OFFICE	479,634	0	0	0	0	0
1200 DPS DES & HOMELAND SECURITY	3,159,038	5,252,849	0	5,252,849	0	0
1400 DPS PST PEACE OFCR STD & TRNG	92,542	340	0	340	100	100
1500 DPS CIT CRIM INVEST & TECH SER	100,238	186,419	0	186,419	1,662	1,510
1521 DPS CIT B.C.I.	68,275	96,388	0	96,388	32,174	350
1800 DPS UHP UTAH HIGHWAY PATROL	546,330	784,145	0	784,145	75,816	33,132
1820 DPS UHP RICHFIELD - SE	980	0	0	0	0	0
1900 DPS HIGHWAY SAFETY	811,829	1,641,933	0	1,641,933	450	450
2100 DPS FM FIRE MARSHAL	154,028	468	0	468	28	28
8800 FRE VARIOUS DEPARTMENTS	0	650	0	650	0	0
Agency Totals:	5,412,895	8,094,557	0	8,094,557	110,230	35,570

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line. This discrepancy will clear on the next report.

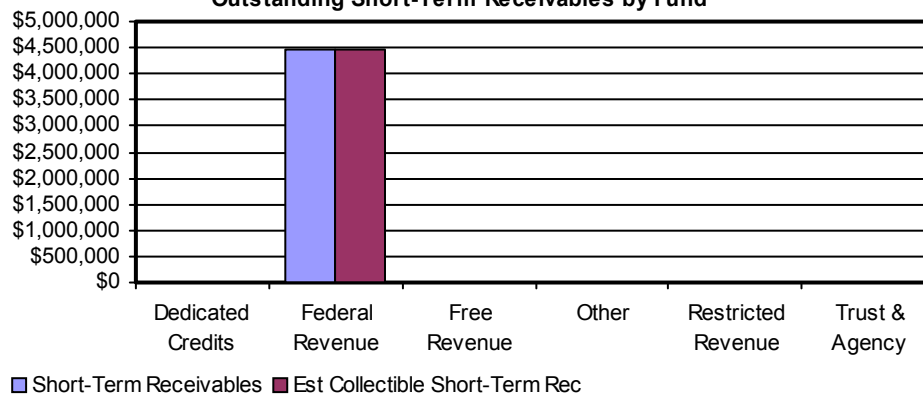
Summary of Utah National Guard Short-Term Receivables

National Guard provides personnel and equipment in the event of a state emergency and augments the regular Armed Forces of the United States.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

UNG receivables increased in FY07 by \$213.4 K, 5.0%. Collections increased by \$2.1 M, 8.1%.

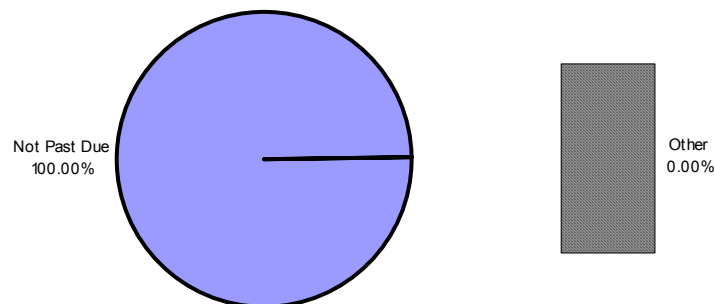
All receivables are projected as collectible, as they are due from the Federal Government.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$4,454,980	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$4,454,980	\$0	\$0	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
91	\$26,928,830.07	\$26,715,335.27	\$0.00



Receivable Ageing

Summary of Utah National Guard Short-Term Receivables

For the 2007 Fiscal Year

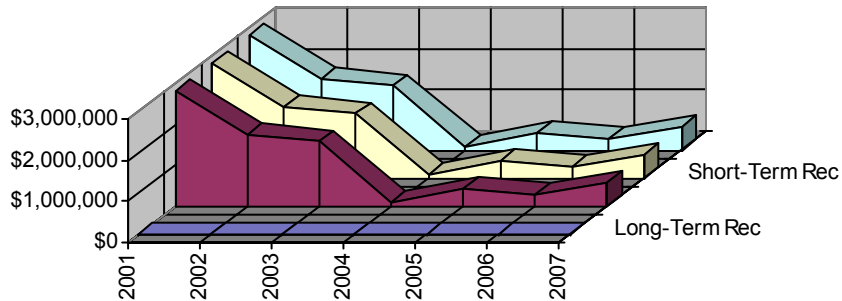
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1900 HEADQUARTERS DRAPER	0	4,454,980	0	4,454,980	0	0
1910 UNG HEADQUARTERS DRAPR	3,157,065	0	0	0	0	0
1920 UNG AIR GUARD BASE	630,566	0	0	0	0	0
1930 UNG CAMP WILLIAMS	453,854	0	0	0	0	0
Agency Totals:	4,241,485	4,454,980	0	4,454,980	0	0

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

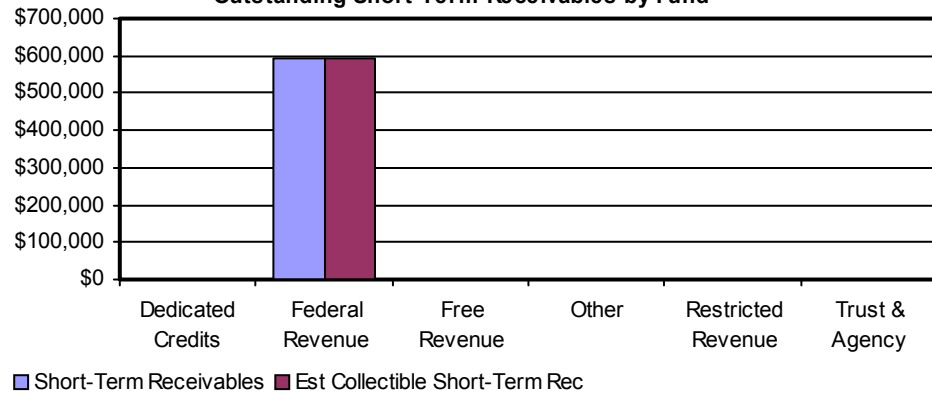
Summary of Department of Human Services Short-Term Receivables

Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Human Services Receivables increased in FY07 \$314.7 K, 112.2%. The amount collected decreased \$3.2 M, 3.1%. The amount past due decreased \$219.8 K, 88.6%. The amount past-due over 90 days increased by \$216.2 K, 330.4%.

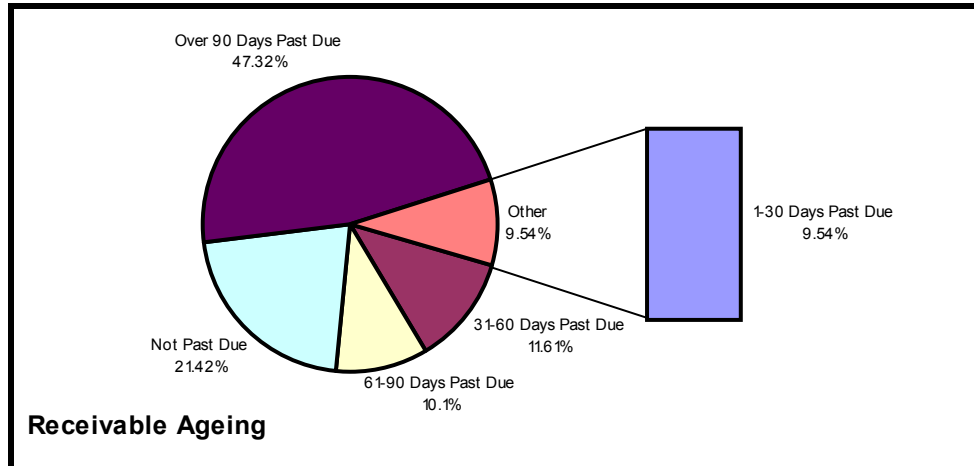
Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$120	\$595,114	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$120	\$595,114	\$0	\$0	\$0	\$0

This report represents all divisions of the department with the exception of the Office of Recovery Services (ORS). ORS is the primary collection entity of the department and their receivable activity is shown separately.

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
32	\$104,078,972.99	\$103,301,745.99	\$0.00



Summary of Department of Human Services Short-Term Receivables
For the 2007 Fiscal Year

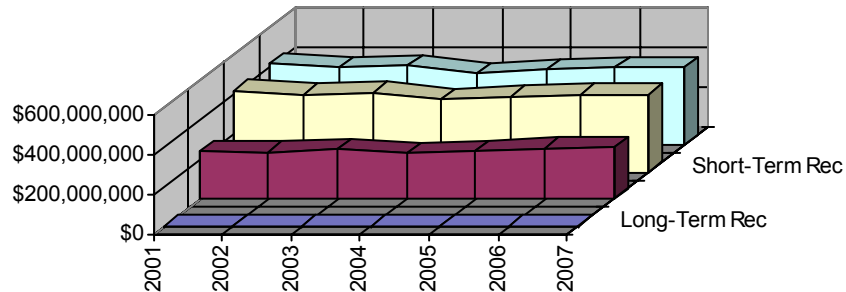
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0400 DHS FEDERAL DEPOSITORY	0	0	0	0	0	0
1000 DHS EDO EXECUTIVE DIR OFFICE	0	0	0	0	0	0
2000 SUBSTANCE ABUSE AND MENTAL HE	280,368	595,114	0	595,114	467,644	281,554
4000 DHS DSPD SVCS FOR DISABILITIES	0	0	0	0	0	0
5000 DHS ORS	0	40	0	40	40	40
6000 DIVISION OF CHILD AND FAMILY SRV	80	0	0	0	0	0
6000 DHS DIVISION OF CHILD AND FAMILY	0	80	0	80	80	80
7000 DHS DAAS DIVISION OF AGING & ADU	0	0	0	0	0	0
9000 DHS JJS JUVENILE JUSTICE SERV	0	0	0	0	0	0
Agency Totals:	280,448	595,234	0	595,234	467,764	281,674

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

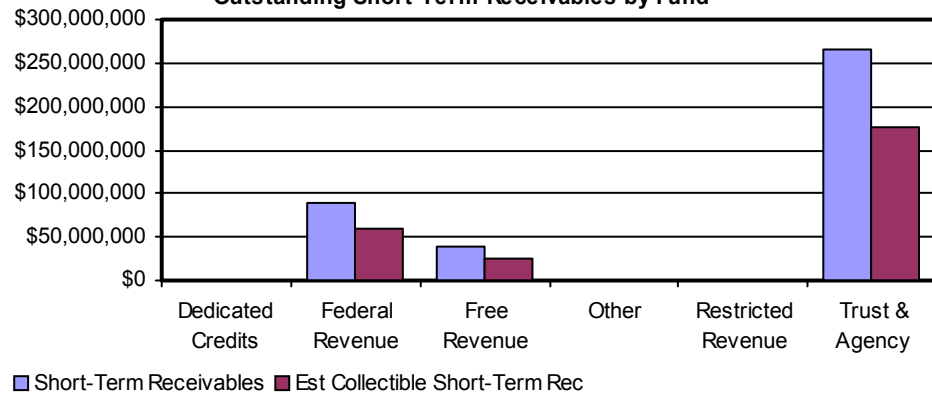
Summary of Human Services - ORS Short-Term Receivables

The Department of Human Services helps individuals, families, and communities prevent and resolve social and emotional problems. Its services help preserve families and promote individual self-worth and self sufficiency.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The State performance measures are not relevant for measuring progress made by ORS in managing their receivables because of the nature of the debt collected by the agency. Accounts are past due when received by ORS.

ORS receivables increased \$2.1 M, 0.5%. The amount collected increased \$4.3 M, 5.6%. The amount past due increased \$2.1 M, 0.56%. The amount past-due over 90 days decreased \$1.8 M, 0.9%

Short-Term Receivables by Fund Detail - 2007 JUN 30

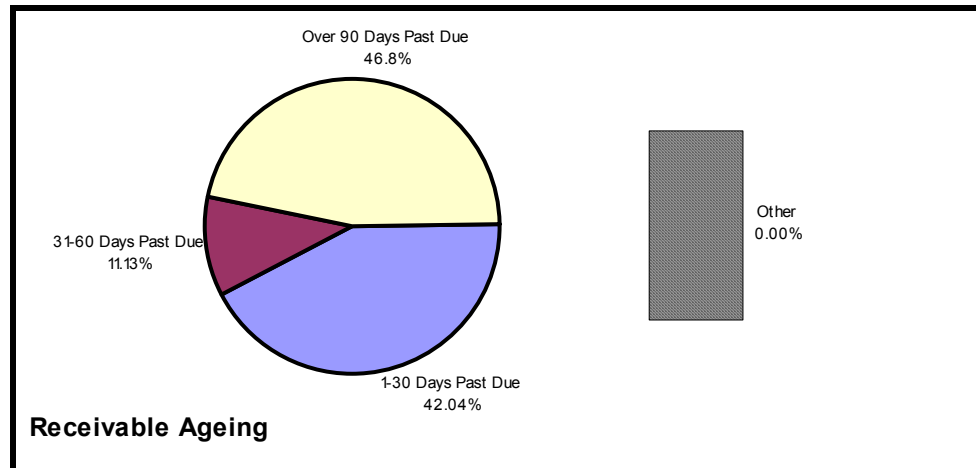
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$89,967,137	\$39,186,517	\$0	\$0	\$265,473,605
Est. Collectible Short-Term Rec.	\$0	\$59,939,891	\$26,107,706	\$0	\$0	\$176,869,683

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
57,153	\$130,707,321.00	\$76,676,630.00	\$48,409,782.93

The approximate arrearage collection amounts are presented above.

The collection costs includes all cost to operate the division. The cost to collect \$1 is \$0.23. $\$48,409,783 / \$206,711,267$ - total collections.



Summary of Human Services - ORS Short-Term Receivables

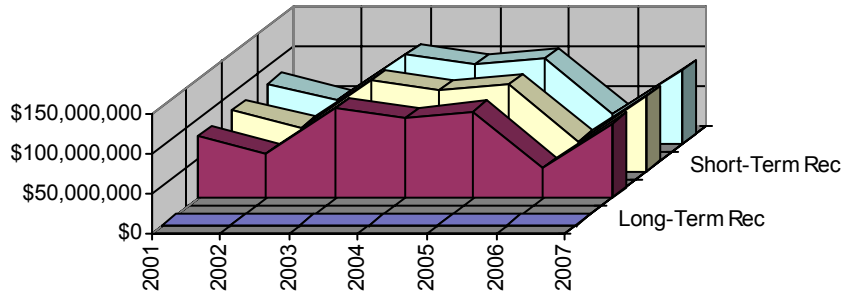
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
5000 DHS ORS	392,429,746	394,627,259	131,709,979	262,917,280	394,627,259	184,800,887
Agency Totals:	392,429,746	394,627,259	131,709,979	262,917,280	394,627,259	184,800,887

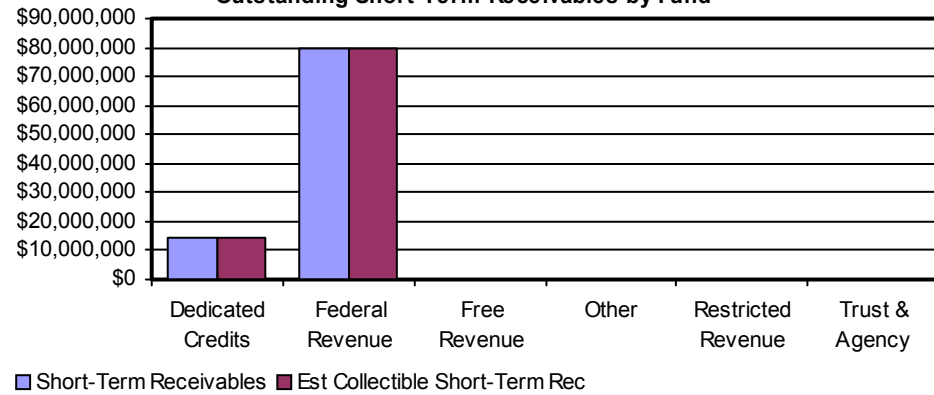
Summary of Department of Health Short-Term Receivables

The Department of Health promotes healthy lifestyles and works to assure access to affordable and quality health care.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

All receivables outstanding end of FY07 are reported as collectible. Receivables result from federal grants, licenses, permits, and fees issued by the department or agreements with county governments to perform health related services.

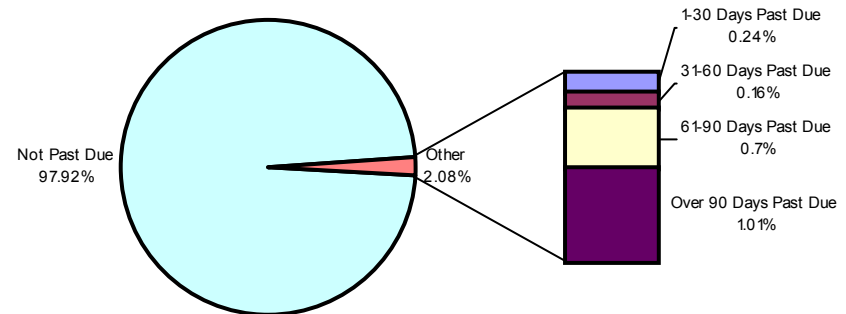
Receivables increased in FY07 \$56.0 M, 146.7%. The amount collected decreased \$38.8 M, 3.1%. The amount past due increased \$1.0 M, 123.6%. The amount past-due over 90 days decreased \$393.4 K, 70.1%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$14,584,253	\$79,391,950	\$1,740	\$196,554	\$0	\$0
Est. Collectible Short-Term Rec.	\$14,584,253	\$79,391,950	\$1,740	\$196,554	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
4,979	\$1,275,263,208.70	\$1,216,666,177.26	\$0.00



Receivable Ageing

Summary of Department of Health Short-Term Receivables

For the 2007 Fiscal Year

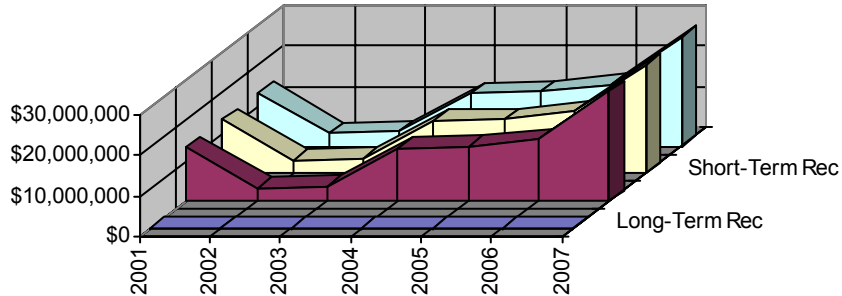
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1000 DOH EXEC DIRECTOR OPERATIONS	1,539,369	2,761,050	0	2,761,050	25,442	4,014
2000 DOH DIV HEALTH SYSTEM IMPRVMT	689,029	796,116	0	796,116	8,949	5,147
2700 FRE HEALTH	0	460	0	460	460	0
2710 FRE DOH LIC & CERT	460	0	0	0	0	0
3000 DOH EPI & LAB SERVICES	1,306,631	2,086,151	0	2,086,151	100,874	21,884
4000 DOH DIV COMM FAMILY HLTH SRVCS	2,251,916	5,808,112	0	5,808,112	-74,701	-78,481
4100 DOH CFHS DIRECTOR	231,594	674,080	0	674,080	417,314	170,120
5000 DOH DIV HEALTH CARE FINANCING	3,699,063	18,548,747	0	18,548,747	212,678	198,047
6000 DOH MEDICAL ASSISTANCE	28,292,986	63,250,581	0	63,250,581	1,122,717	613,158
6600 DOH HEALTH CLINICS UT	148,038	249,200	0	249,200	142,606	20,435
Agency Totals:	38,159,087	94,174,497	0	94,174,497	1,956,338	954,324

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line. This discrepancy will clear on the next report. Also some balances are negative on this report. This is unearned revenue that was not reclassified at year-end.

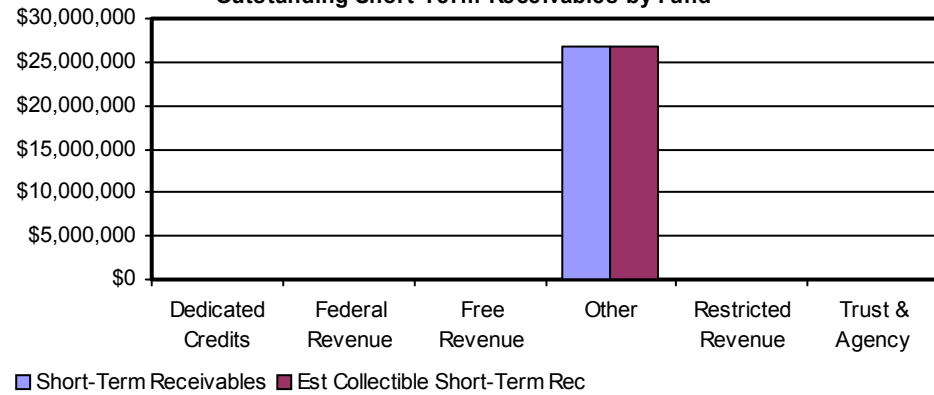
Summary of Building Board Construction Short-Term Receivables

The Building Board was established to assure that the citizens of Utah receive full value in the design, construction, and management of state facilities.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Building Board Agency receivables represent work done for universities throughout the State, and Capitol Hill improvements.

100% of the receivables are reported as collectable.

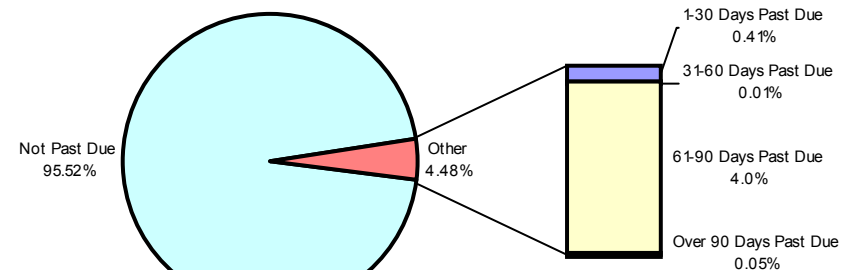
Receivables increased in FY07 \$11.6 M, 76.3%. The amount collected decreased \$30.5 M, 33.1%. The amount past-due increased 0.9 M, 430.4%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$26,896,677	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$26,896,677	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
72	\$103,559,859.98	\$91,911,661.46	\$0.00



Receivable Ageing

Summary of Building Board Construction Short-Term Receivables

For the 2007 Fiscal Year

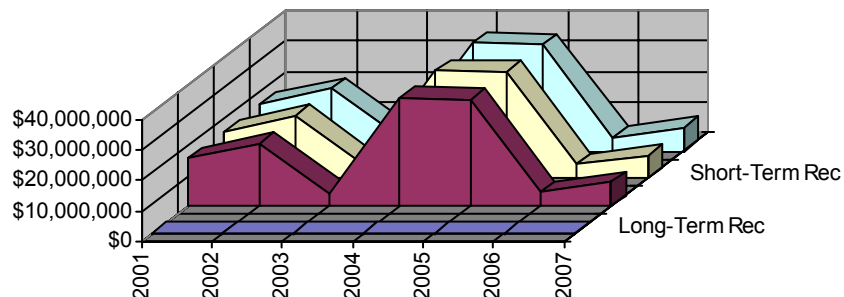
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
3000 FCM CAPITAL PROJECTS FUND	0	26,896,677	0	26,896,677	1,178,362	-14,000
3300 FCM CAPITOL HILL IMPRO	15,247,081	0	0	0	0	0
3326 FCM 2002 GENERAL FUNDE	1,398	0	0	0	0	0
Agency Totals:	15,248,478	26,896,677	0	26,896,677	1,178,362	-14,000

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line. Also some balances are negative on this report. This is unearned revenue that was not reclassified at year-end.

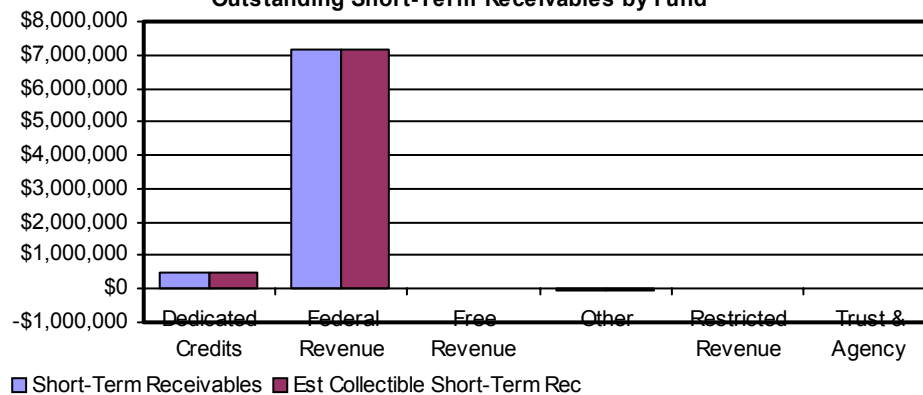
Summary of Board of Education Short-Term Receivables

Public Education functions under the direction of the State Board of Education to provide educational services to students in grades K-12 and additional specialized programs.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables are primarily owed by the Federal Government and are reported at 100% collectible.

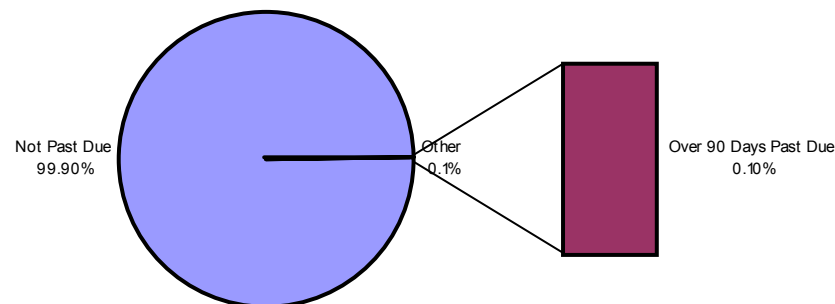
The receivable balance increased \$3.0 M, 67.8%. Collections decreased \$26.5 M, 7.8%. The amount past-due decreased \$43.4 K, 87.7%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$487,240	\$7,156,980	\$0	(\$19,403)	\$0	\$0
Est. Collectible Short-Term Rec.	\$487,240	\$7,156,980	\$0	(\$19,403)	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
78	\$343,415,508.66	\$340,331,921.92	\$0.00



Receivable Ageing

Summary of Board of Education Short-Term Receivables

For the 2007 Fiscal Year

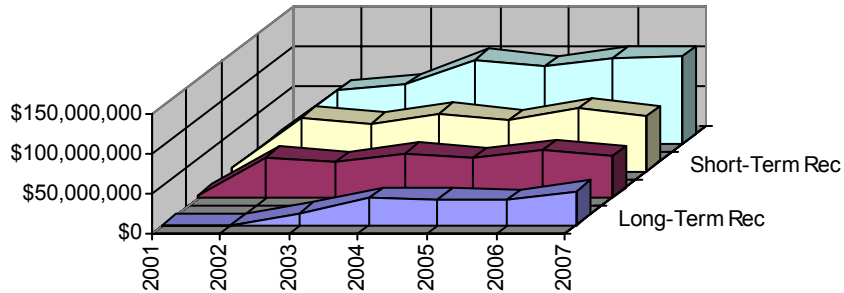
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
4025 PED NUTRITION PROGRAMS	84,032	922,894	0	922,894	0	0
4027 PED CHARTER SCHOOL BOARD	19,320	11,055	0	11,055	0	0
4030 PED UTAH STATE OFC OF REHAB	1,533,302	1,242,801	0	1,242,801	775	775
4091 PED STUDENT ACHIEVEMENT	0	4,829,380	0	4,829,380	0	0
4094 PED DATA AND BUSINESS SERVICES	0	38,083	0	38,083	0	0
4095 PED LAW LEGISLATION AND EDUCAT	0	79,543	0	79,543	0	0
4099 PED UTAH STATE OFFICE OF EDUCA	2,408,101	0	0	0	0	0
4910 PED VISL HANDICPD BEP VNDR TF	51	91	0	91	91	91
5000 PED DB INSTRUCTION	0	283,303	0	283,303	70	70
5099 PED DB UT SCH F/T DEAF	496,384	0	0	0	0	0
6000 PED DB SUPPORT SERVICES	0	217,667	0	217,667	6,354	6,354
Agency Totals:	4,541,191	7,624,817	0	7,624,817	7,291	7,291

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line. This discrepancy will clear on the next report.

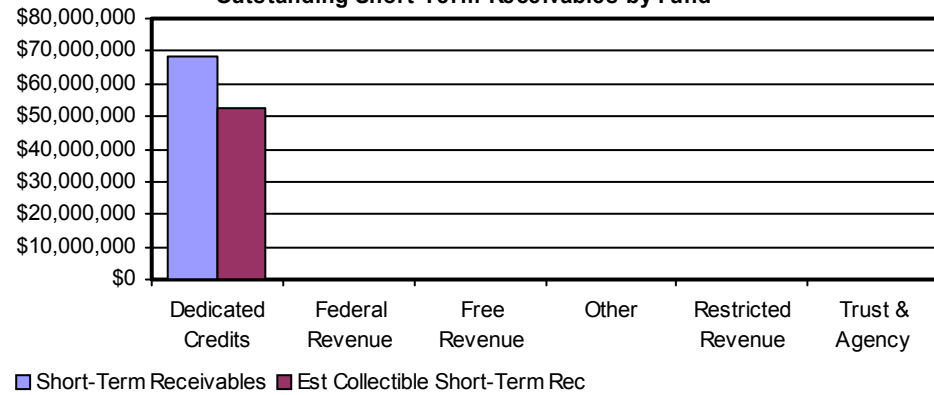
Summary of Department of Corrections Short-Term Receivables

The Department of Corrections provides community protection and criminal rehabilitation programs.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The State performance measures are not relevant for measuring progress made by Corrections in managing their receivables because of the nature of the debt and its perceived value by the debtors.

Receivables decreased \$10.0 M, 12.8%. The amount collected increased \$1.3 M, 9.0%. The amount past-due decreased \$10.4 M, 13.4%. The amount past-due over 90 days decreased \$10.0 M, 13.5%

Corrections does various tasks such as DNA testing that is added to the debt. AP&P and Board of Pardons may also effect the balance of the debt owed by increasing the amount of restitution or decreasing the amount of a fine.

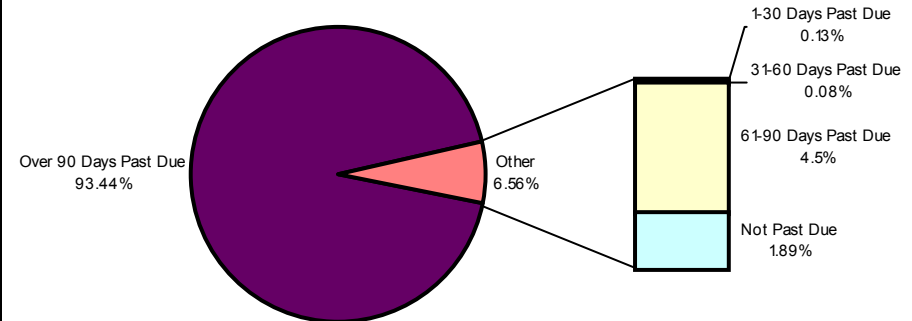
FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,342	\$40,658,929.86	\$15,079,782.43	\$563,500.00

The allowance for doubtful accounts is reported at approximately 24% of the field operations balance.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$68,471,103	\$107,034	\$0	\$88,543	\$0	\$0
Est. Collectible Short-Term Rec.	\$52,472,419	\$107,034	\$0	\$88,543	\$0	\$0



Receivable Ageing

Summary of Department of Corrections Short-Term Receivables

For the 2007 Fiscal Year

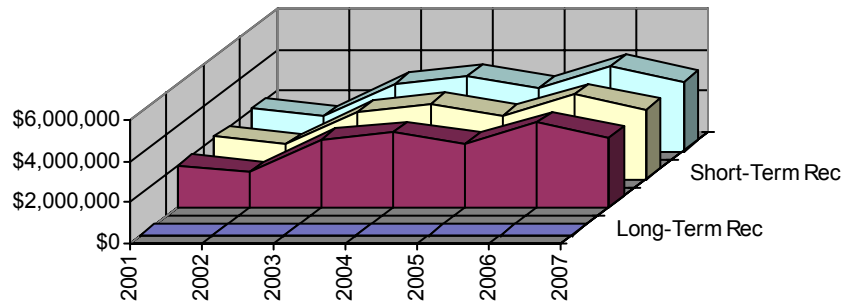
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0100 DOC PROGRAMS & OPERATIONS	146,940	199,513	0	199,513	150,074	146,998
2000 DOC DIV OF FIELD OPERATIONS	77,284,351	66,720,157	15,998,684	50,721,473	66,720,157	63,668,786
3000 DOC DIV OF INSTITUTION	58,047	0	0	0	0	0
7000 DOC DIV OF UT CORR INDUSTRIES	1,246,117	1,747,009	0	1,747,009	497,399	344,032
Agency Totals:	78,735,453	68,666,679	15,998,684	52,667,995	67,367,629	64,159,816

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

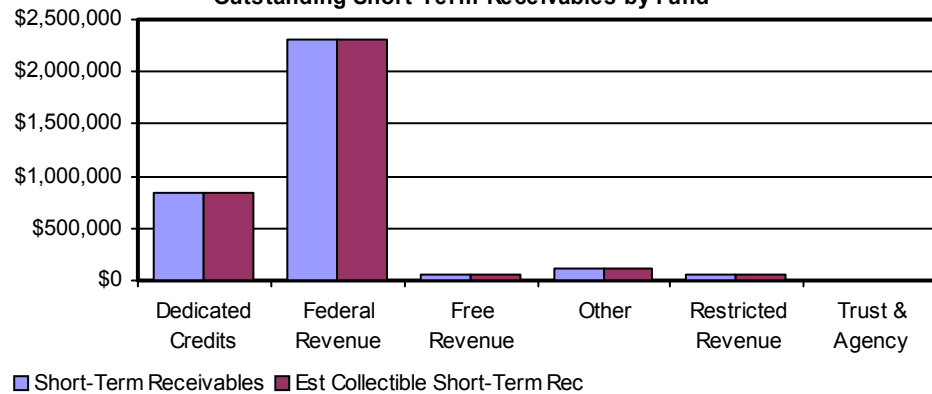
Summary of Dept Environmental Quality Short-Term Receivables

The Department of Environmental Quality safeguards public health and quality of life by protecting and improving Utah's environmental quality.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The majority of the agency's outstanding receivables are multiple Federal Grants. Other receivables result from licenses, permits and fees issued by the Department.

Short-Term receivables have decreased in FY07 by \$0.7 M, 18.0%. Total past-due has decreased \$12.3 K, 2.4%. Past-due Over 90 Days decreased \$68.4 K, 14.6%. The majority of the delinquency is from federal grants and is collectible.

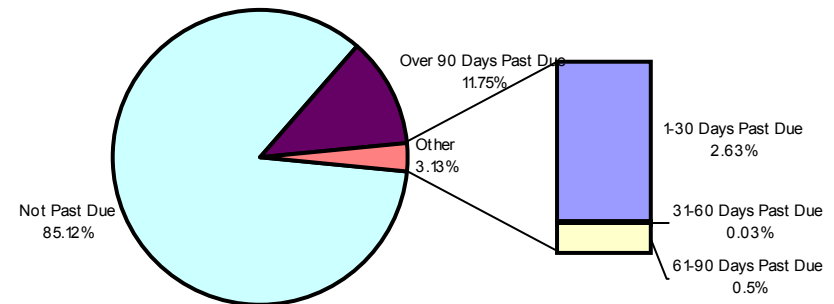
Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$843,903	\$2,308,455	\$61,094	\$111,333	\$57,985	\$0
Est. Collectible Short-Term Rec.	\$841,445	\$2,308,455	\$61,094	\$111,333	\$57,609	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
756	\$41,698,320.60	\$42,409,618.49	\$0.00

Collection of receivables is performed by divisions within the agency with older more difficult accounts being sent to the OSDC.



Receivable Ageing

Summary of Dept Environmental Quality Short-Term Receivables

For the 2007 Fiscal Year

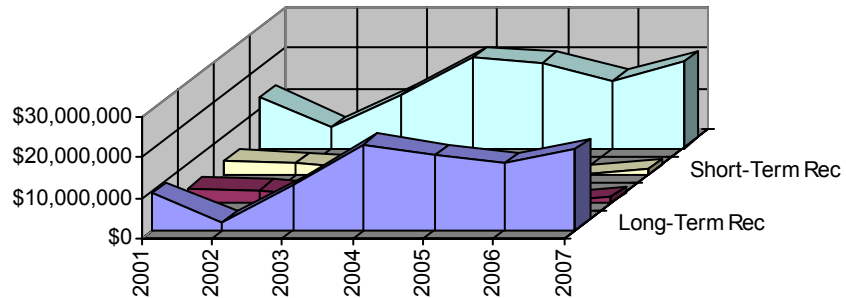
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0800 EXECUTIVE DIRECTORS OFFICE	1,626,908	0	0	0	0	0
1000 EXECUTIVE DIRECTORS OFFICE	0	112,205	0	112,205	0	0
1107 DEQ DEQ RESTRICTED FUN	4,095	0	0	0	0	0
2000 DIVISION OF AIR QUALITY	0	77,865	0	77,865	348,517	301,072
3000 DIVISION OF DRINKING WATER	0	906,239	0	906,239	965	965
3081 DEQ DDW SRF LOANS	2,400,000	0	0	0	0	0
4000 ENVIRONMENTAL RESPONSE & REM	69,665	705,300	2,834	702,466	103,583	57,832
4163 DEQ ERR VOL CLEANUP	5,759	0	0	0	0	0
4810 FRE ENV QLTY FEE & PAYMENTS	19,108	61,094	0	61,094	25,789	13,070
5000 DIVISION OF RADIATION CONTROL	0	141,318	0	141,318	2,982	2,982
6000 DIVISION OF SOLID AND HAZARDOUS	0	-200,680	0	-200,680	2,375	2,375
7000 DIVISION OF WATER QUALITY	0	1,579,430	0	1,579,430	19,204	19,204
Agency Totals:	4,125,536	3,382,770	2,834	3,379,936	503,414	397,500

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line. This discrepancy will clear on the next report.

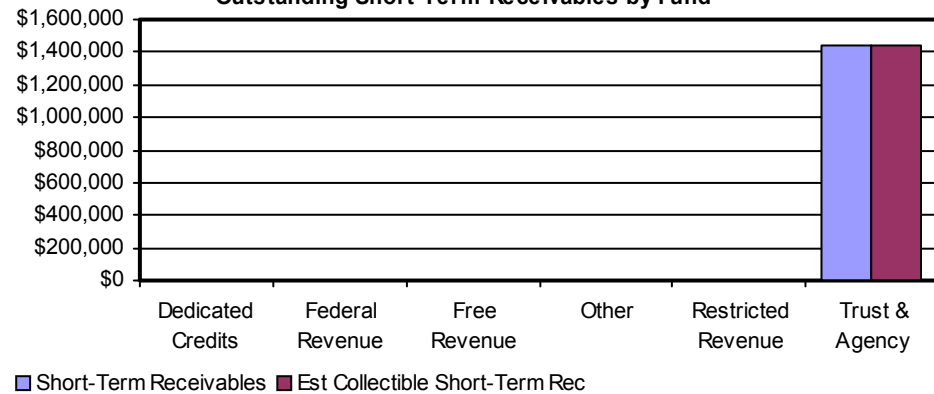
Summary of School & Inst Trust Lands Admn Short-Term Receivables

This agency is responsible for administering the Lands to maximize the benefit to state schools.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables result from the use of state lands by the private sector for such things as mineral extraction and sale of state lands to the public on contract. The agency is able to motivate timely payments on receivables because of their ability to cancel Certificates of Sale and reclaim the property.

Receivables increased in FY07 by \$1.4 M. The amount collected by the agency decreased by \$5.5 M, 160.11%. No receivables are reported as past-due.

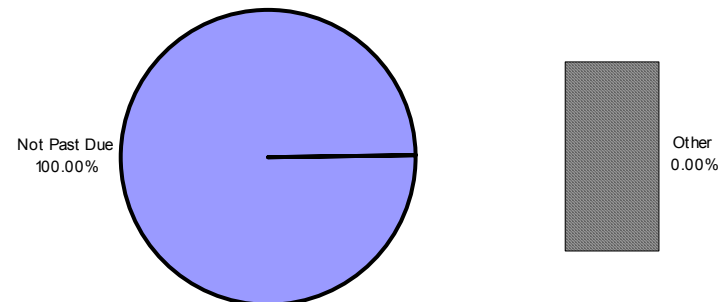
Collection of receivables is successfully performed by the agency.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$1,445,835
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$1,445,835

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
160	\$5,625,509.00	\$3,438,359.00	\$0.00



Receivable Ageing

Summary of School & Inst Trust Lands Admn Short-Term Receivables

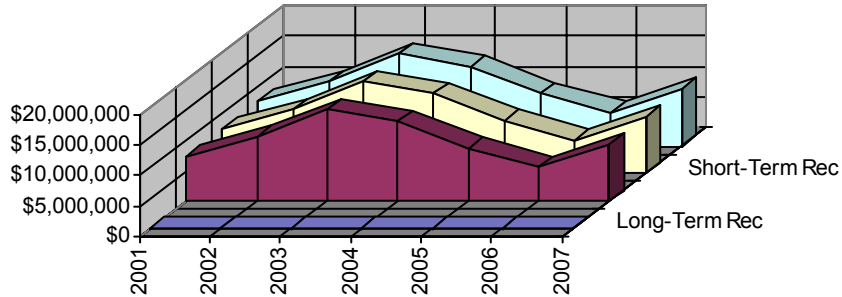
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1000 TLA TRUST LANDS ADMINISTRATION	0	1,445,835	0	1,445,835	0	0
Agency Totals:	0	1,445,835	0	1,445,835	0	0

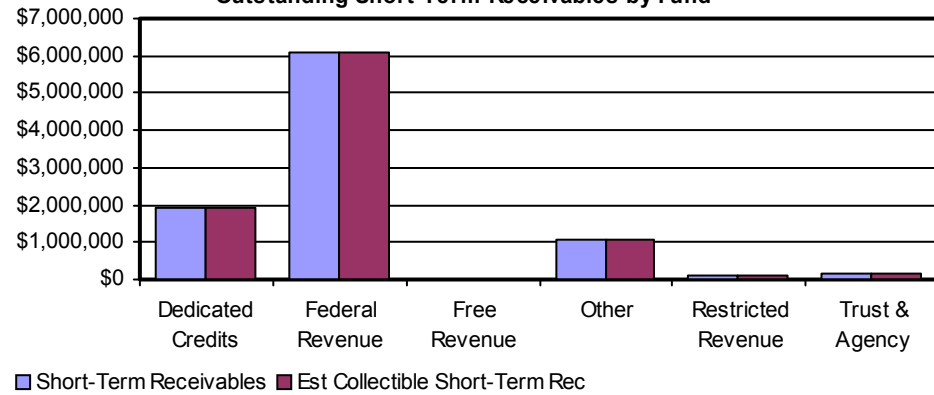
Summary of Natural Resources Short-Term Receivables

The Department manages Utah's natural resources to optimize economic development and recreation while maintaining balance between development and conservation.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

In FY07 receivables increased by \$3.8 M, 70.4%. The amount collected by the agency increased \$19.2 M, 34.4%. The amount past-due increased \$0.7 M, 100.2%. The amount over 90 days past-due increased \$0.8 M, 201.4%.

The majority of receivables are due from the Federal Government and considered 100% collectible.

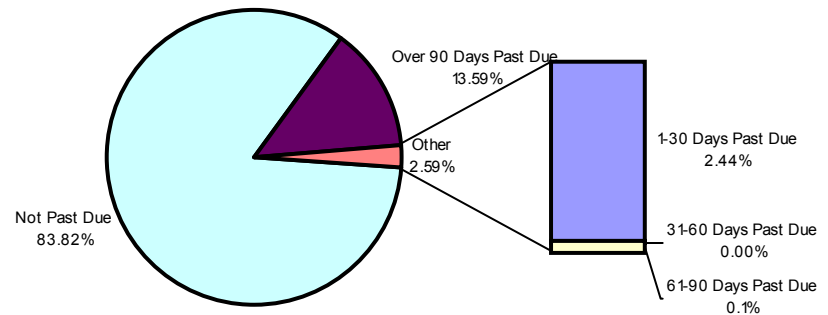
Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$1,911,443	\$6,104,312	\$0	\$1,089,877	\$113,560	\$151,108
Est. Collectible Short-Term Rec.	\$1,911,443	\$6,104,312	\$0	\$1,089,877	\$113,560	\$151,108

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
531	\$59,595,014.25	\$55,716,692.14	\$0.00

Receivable collections are performed by staff within the agency's divisions. Returned checks are usually outsourced after 60 to 90 days to OSDC.



Receivable Ageing

Summary of Natural Resources Short-Term Receivables

For the 2007 Fiscal Year

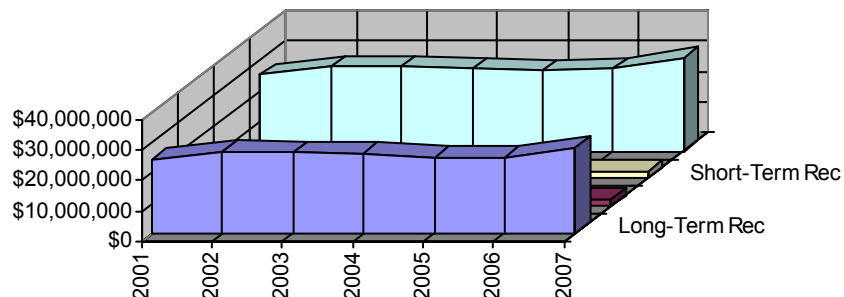
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1000 DNR FORESTRY, FIRE, & STATE LAND	2,374,134	5,022,222	0	5,022,222	1,260,862	1,246,674
2000 DNR OGM OIL, GAS AND MINING	164,947	447,128	0	447,128	0	0
3000 DNR UTAH GEOLOGICAL SURVEY	28,190	457,836	0	457,836	92,829	2,429
4000 DNR PARKS & RECREATION	70,906	10,220	0	10,220	0	0
5000 DNR DWR WILDLIFE	2,407,484	3,073,458	0	3,073,458	150,099	12,261
6000 DNR WATER RESOURCES	4,423	36,916	0	36,916	1	1
6300 DNR WRT WATER RIGHTS	222,111	151,108	0	151,108	0	0
9000 DNR RESTRICTED REVENUE	0	36,717	0	36,717	12,047	12,047
9250 DNR DPR PARKS-RESTRCTD	26,270	0	0	0	0	0
9300 DNR WLDFL RESTRICTED R	100,936	0	0	0	0	0
9350 DNR WATER RESOURCES OTHER FU	99,541	134,695	0	134,695	0	0
Agency Totals:	5,498,942	9,370,300	0	9,370,300	1,515,838	1,273,411

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

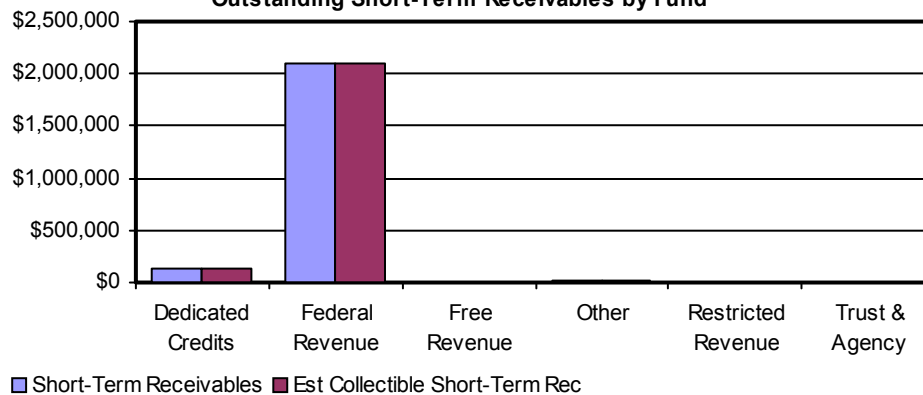
Summary of Department of Agriculture and Foods Short-Term Receivables

The Department of Agriculture and Foods administer and enforce all laws, functions and programs related to agriculture.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables decreased \$81 K, 3.5%. The amount collected increased \$2.2 M 35.2%.
The amount past due decreased \$189 K, 32.23%. The amount past due over 90 days decreased \$240.2 K, 44.3%.
All receivables are reported as collectible.

The receivables are from federal grants, licenses, fees and permits.

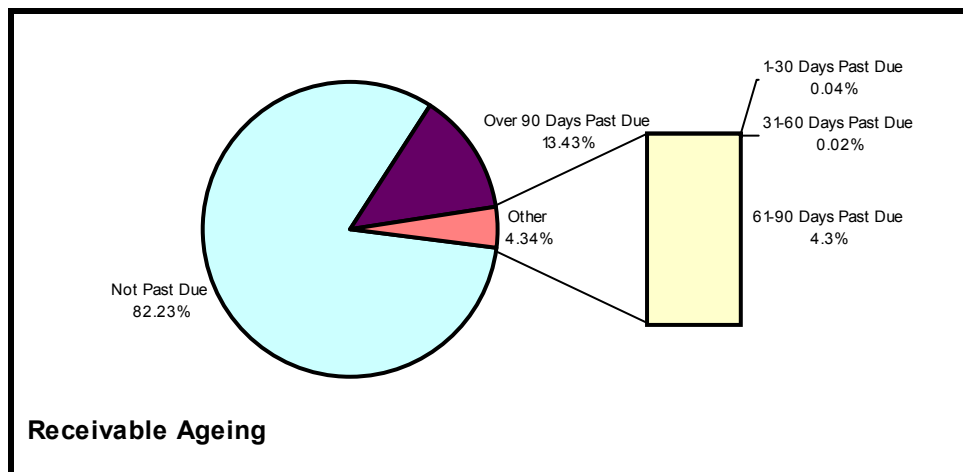
Collection of receivables is performed by agency and division staff.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$131,382	\$2,094,472	\$0	\$16,252	\$418	\$0
Est. Collectible Short-Term Rec.	\$131,382	\$2,094,472	\$0	\$16,252	\$418	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
326	\$6,236,327.42	\$6,316,867.66	\$0.00



Summary of Department of Agriculture and Foods Short-Term Receivables
For the 2007 Fiscal Year

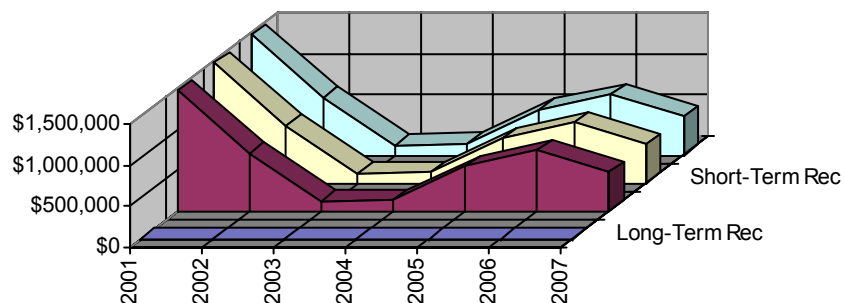
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1000 DAG ADM ADMINISTRATION	84,560	0	0	0	0	0
1001 DAG ADM ADM SERVICES DIV	0	126,661	0	126,661	9,576	4,744
1003 DAG ADC PREDATOR SECTION	0	100,000	0	100,000	0	0
1006 DAG ADM TAYLOR GRAZING	0	64,387	0	64,387	0	0
2000 DAG DHM CHEMISTRY LAB	8,917	0	0	0	0	0
2001 DAG CHM CHEMISTRY DIV	0	32,428	0	32,428	525	525
3000 DAG ANI ANIMAL INDUSTR	333,745	0	0	0	0	0
3001 DAG ANI ANIMAL INDUSTRY DIV	0	93,878	0	93,878	17,144	17,000
3003 DAG ANI BRAND INSPECTION SECT	0	49,993	0	49,993	230	230
3004 DAG ANI MEAT INSPECTION SECT	0	66,008	0	66,008	50	50
4000 DAG PLT PLANT INDUSTRY	201,839	0	0	0	0	0
4001 DAG PLT PLANT INDUSTRY DIV	0	49,761	0	49,761	350	350
4002 DAG PLT GRAIN INSPECT SECTION	0	15,361	0	15,361	3	3
4003 DAG PLT QUARANTINE & INSECT	0	370,126	0	370,126	400	0
5000 FRE OFF OF DEBT COLLECTION	81,379	0	0	0	0	0
5001 DAG REG ADMINISTRATION SECTION	0	107,650	0	107,650	1,062	182
5700 DAG REG EGG & POULTRY PROGRA	0	5	0	5	5	5
5710 DAG REG EGG & POULTRY ADMIN	150	0	0	0	0	0
6000 DAG CON CONSERV/RESOUR	1,613,561	0	0	0	0	0
6002 DAG CON ENVIR QUALITY SECTION	0	1,151,479	0	1,151,479	369,057	277,976
6005 DAG CON SOIL CONS PROGRAM	0	7,913	0	7,913	0	0
8001 DAG MKT & DEVELOPMENT PROGRA	0	6,761	0	6,761	0	0
8002 DAG DEV HORSE RACING	0	115	0	115	115	115
Agency Totals:	2,324,151	2,242,524	0	2,242,524	398,518	301,180

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line. This discrepancy will clear on the next report.

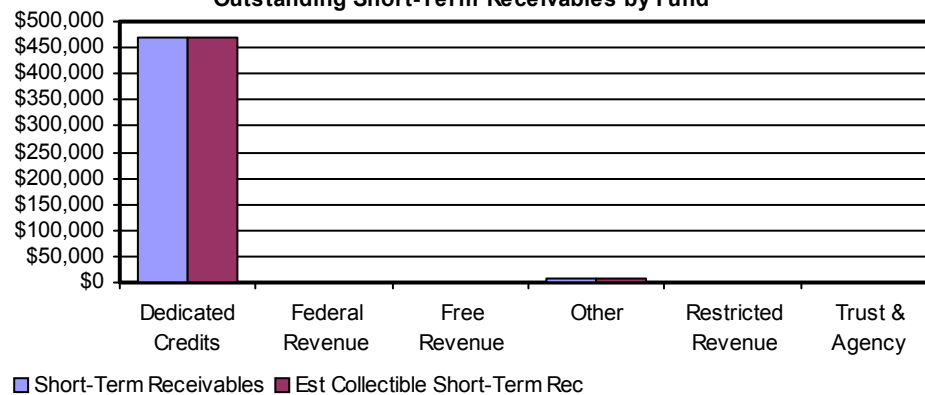
Summary of Dept of Workforce Services Short-Term Receivables

The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables decreased \$264.7 K, 35.7%. The amount collected in FY07 decreased \$22.6 M, 6.9% . The amount past-due decreased \$7.5 K, 53.0%. The amount over 90 days past-due increased \$6.0 K 1,464.6%.

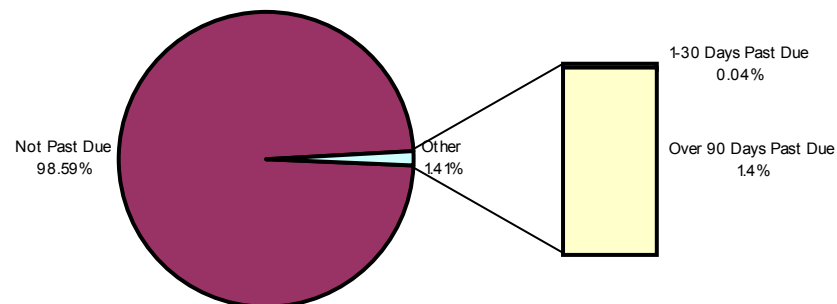
Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$467,643	\$0	\$0	\$7,522	\$0	\$0
Est. Collectible Short-Term Rec.	\$467,643	\$0	\$0	\$7,522	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
16	\$325,725,872.57	\$325,990,593.16	\$0.00

The cost of collection is not provided by the agency.



Receivable Ageing

Summary of Dept of Workforce Services Short-Term Receivables

For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
3000 DWS DIVISION III	311	0	0	0	0	0
6000 DWS	2,134	475,165	0	475,165	6,716	6,509
7000 DWS REVENUE	737,441	0	0	0	0	0
Agency Totals:	739,885	475,165	0	475,165	6,716	6,509

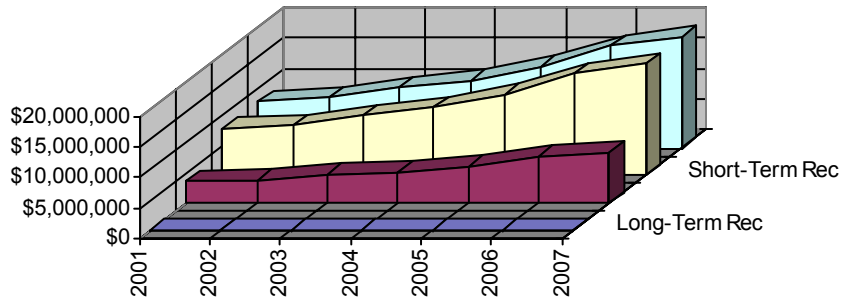
Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line. This discrepancy will clear on the next report.

Summary of Unemployment Insurance Contributions Short-Term Receivables

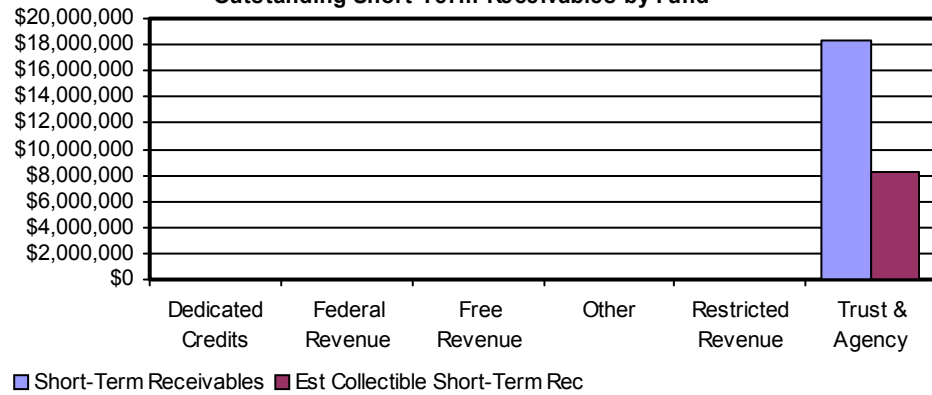
The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The Department of Workforce Services Administers the Act

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables in the Contributions Unit of the Unemployment Insurance Division are created when employers fail to pay their unemployment insurance contributions and when claimants misrepresent their eligibility for unemployment benefits or fraudulently fail to report their earnings while drawing unemployment benefits.

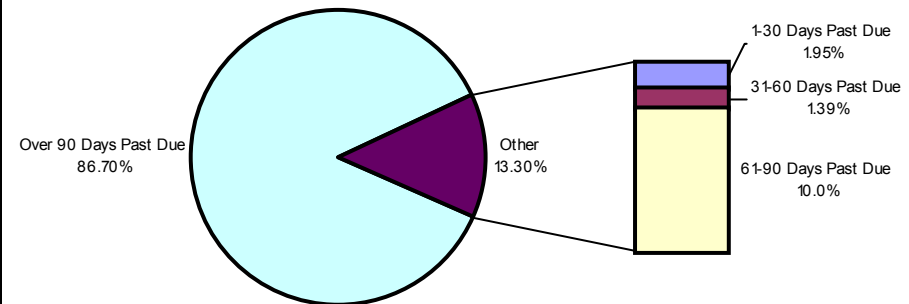
Receivables increased in FY07 by \$1.5 M, 9.4%. The amount collected by the agency increased by \$0.6 M, 3.5%. The amount past-due increased by \$1.5 M, 9.4%. The amount past-due over 90 days increased \$1.5 M, 10.4%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$18,386,635
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$8,275,178

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
3,827	\$23,123,720.00	\$18,905,892.00	\$0.00



Receivable Ageing

Summary of Unemployment Insurance Contributions Short-Term Receivables

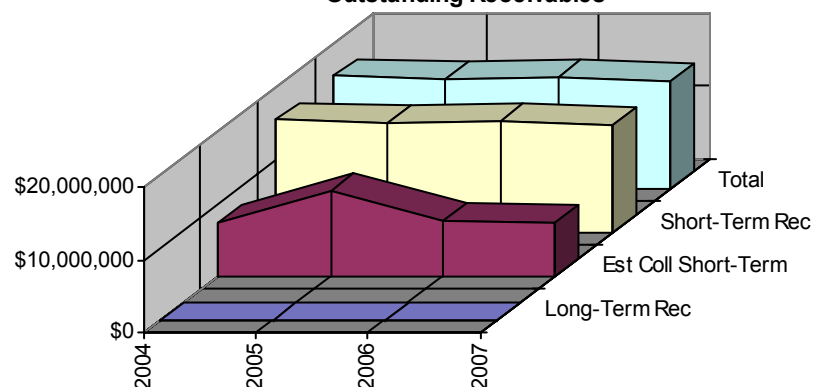
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1330 DWS UNEMPLOYMENT INSURANCE	16,795,017	18,386,635	10,111,457	8,275,178	18,386,635	15,941,882
Agency Totals:	16,795,017	18,386,635	10,111,457	8,275,178	18,386,635	15,941,882

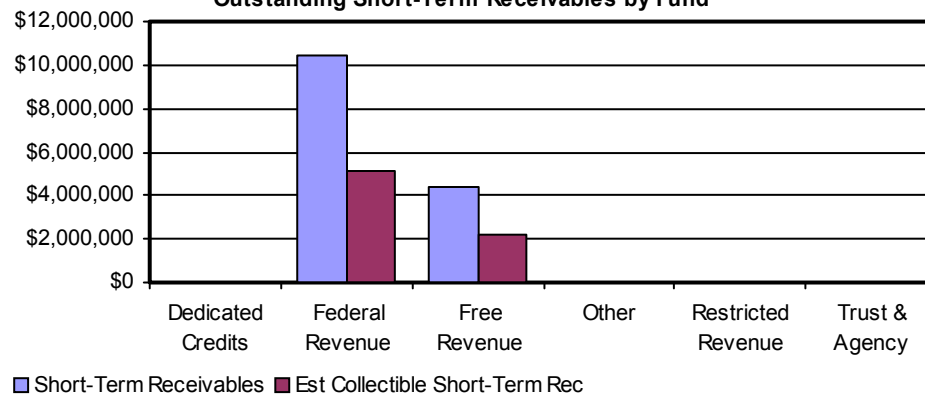
Summary of DWS Public Assistance Short-Term Receivables

The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.
The Department of Workforce Services administers the Act

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables in the Public Assistance Unit of the Unemployment Insurance Division are created when recipients fail to pay their public assistance amounts back to the agency when claimants misrepresent their eligibility for public assistance benefits.

Receivables decreased in FY07 by \$601.7 K, 3.8%. The amount collected by the agency increased by \$375.8 K, 12.5%. The amount past-due increased by \$218.2 K, 1.4%. The amount past-due over 90 days increased \$13.9 K, 0.1%.

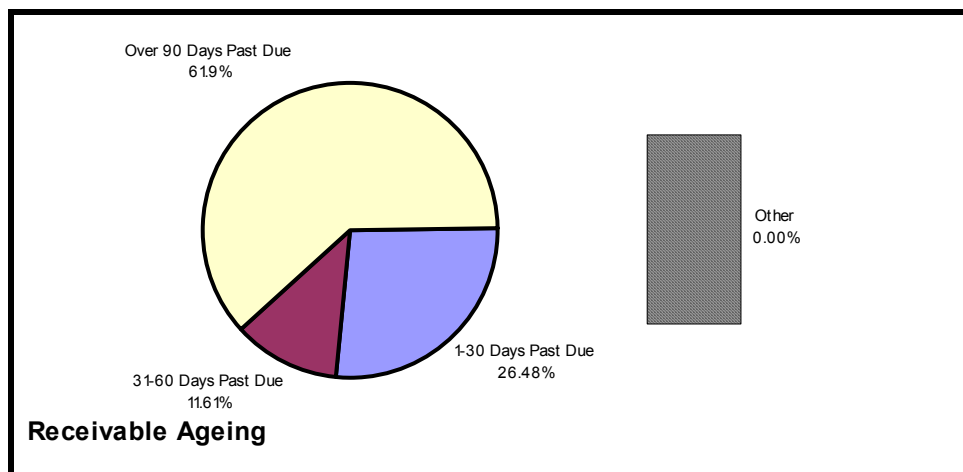
The division's receivables are reported to OSDC by Human Services-ORS.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$10,422,710	\$4,437,155	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$5,139,158	\$2,187,842	\$0	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
9,887	\$3,329,018.00	\$2,996,340.00	\$0.00



Summary of DWS Public Assistance Short-Term Receivables

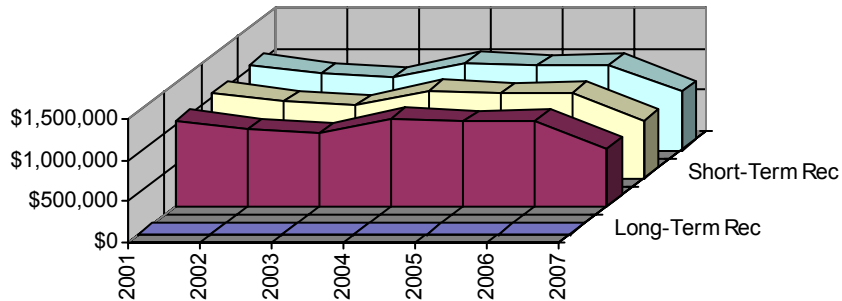
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
1145 PUBLIC ASSISTANCE COLLECTIONS	15,461,638	14,859,865	7,532,865	7,327,000	14,859,865	9,198,631
Agency Totals:	15,461,638	14,859,865	7,532,865	7,327,000	14,859,865	9,198,631

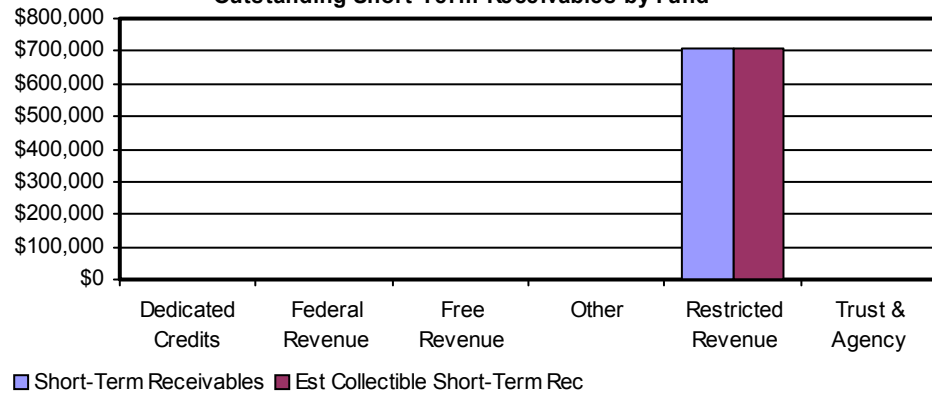
Summary of Alcoholic Beverage Control Short-Term Receivables

The Department of Alcoholic Beverage Control regulates the manufacture, sale, and use of alcoholic beverages.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

All receivables are expected to be collected. ABC has the unique ability to collect their receivables by netting the amounts they owe to their clients against money the clients owe to them.

The receivables generated in this agency result from sales of alcoholic beverages to package stores and claims against suppliers for damaged goods.

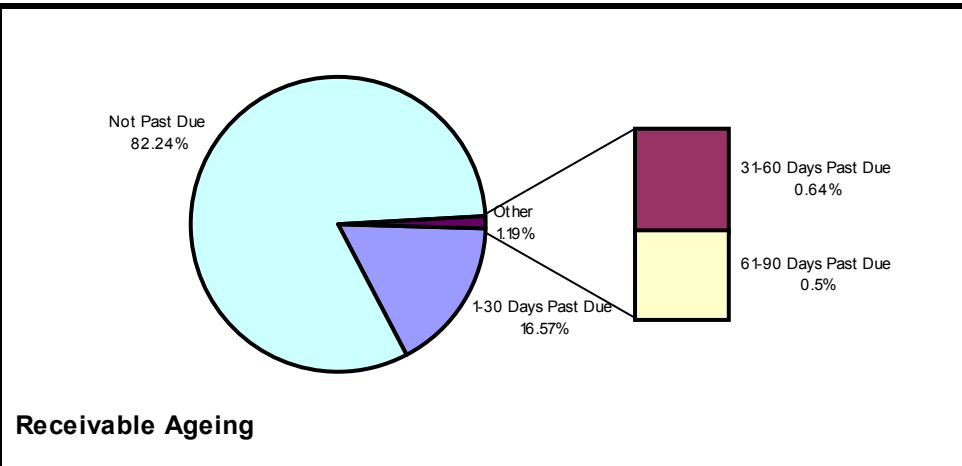
ABC receivables decreased by \$336.9 K, 32.2%. The amount collected increased by \$3.2 M, 19.1%. The amount past due increased \$109.9 K, 46.62%. The amount over 90 days past-due remains at \$0.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$708,468	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$708,468	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
49	\$11,923,094.00	\$12,483,035.00	\$0.00



Summary of Alcoholic Beverage Control Short-Term Receivables

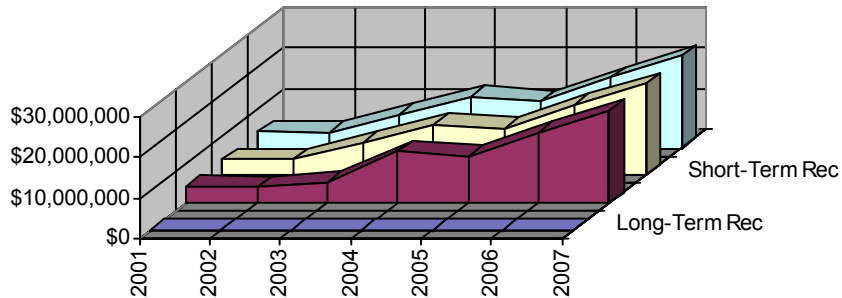
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0001 ALCOHOLIC BEVERAGE CONTROL	1,045,423	708,468	0	708,468	125,810	0
Agency Totals:	1,045,423	708,468	0	708,468	125,810	0

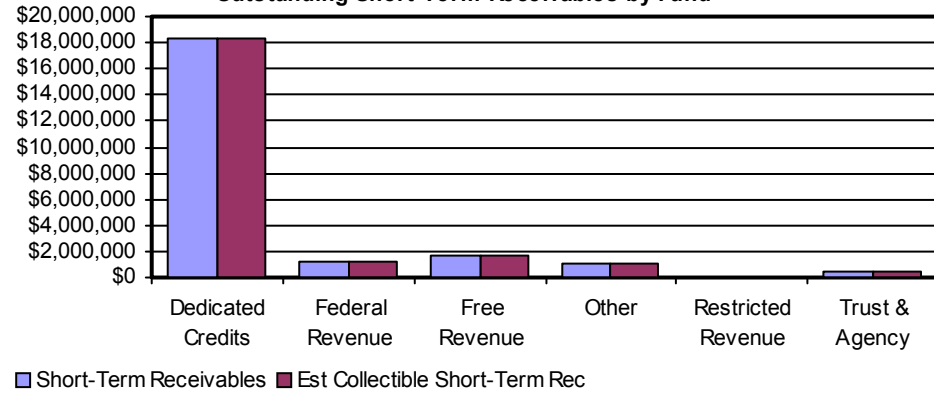
Summary of Labor Commission Short-Term Receivables

The Labor Commission administers and enforces all laws for the protection of the life, health, safety and welfare of employees.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables increased in FY07 \$5.3 M, 30.7%. Collections decreased \$1.4 M, 28.8%. Past-due receivables increased \$4.6 M, 34.3%. Past-due over 90 days increased \$3.1 M, 25.8%.

Receivables are created when the Labor Commission issues a penalty or fine.

Traditionally these accounts have been slow to pay.

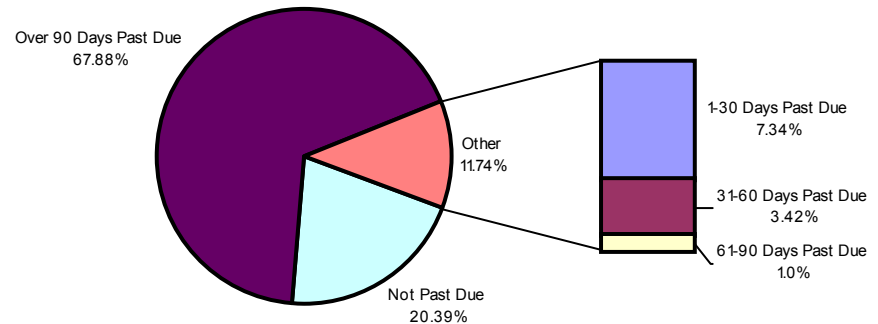
OSDC continues collection efforts on Uninsured Employer Accounts utilizing the Attorney General's Office.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$18,382,781	\$1,191,841	\$1,675,418	\$1,073,054	\$0	\$490,281
Est. Collectible Short-Term Rec.	\$18,382,781	\$1,191,841	\$1,675,418	\$1,073,054	\$0	\$490,281

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
4,143	\$11,028,580.23	\$5,024,799.26	\$0.00



Receivable Ageing

Summary of Labor Commission Short-Term Receivables

For the 2007 Fiscal Year

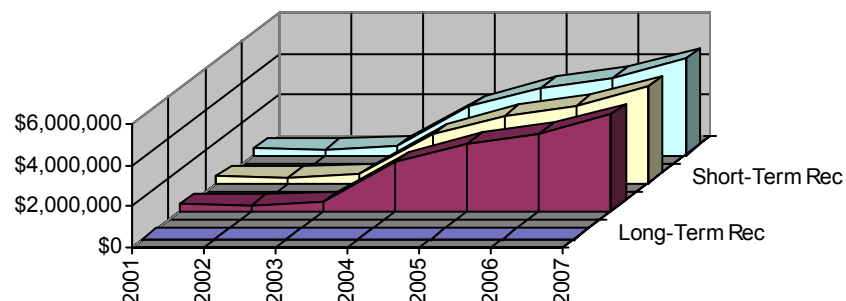
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
6600 FRE INDUSTRIAL COMMISSION	0	1,486,801	0	1,486,801	1,351,701	1,291,418
6610 ADMINISTRATIVE SERVICES DIVISION	1,804,510	0	0	0	0	0
6610 LBR ADMINISTRATIVE SERVICES DIVI	0	0	0	0	0	0
6620 BOILER & ELEVATOR SAFETY DIVISI	4,923	0	0	0	0	0
6620 LBR BOILER & ELEVATOR SAFETY DI	0	13,893	0	13,893	7,533	4,129
6630 LBR ANTIDISCRIMINATON/LABOR DIV	0	1,686,682	0	1,686,682	1,071,269	766,673
6630 ANTIDISCRIMINATON/LABOR DIVISIO	358,981	0	0	0	0	0
6660 UTAH OCCUPATIONAL SAFETY & HE	129,008	0	0	0	0	0
6660 LBR UTAH OCCUPATIONAL SAFETY &	0	1,062,041	0	1,062,041	889,322	262,908
6692 LBR UNINSURED EMPLOYERS FUND	0	18,382,781	0	18,382,781	14,765,468	13,123,037
6692 LBR UNINSURED EMPLOYERS FUND	14,960,505	0	0	0	0	0
7810 FRE VARIOUS DEPARTMENTS	189,555	0	0	0	0	0
8800 FRE VARIOUS DEPARTMENTS	0	181,177	0	181,177	77,343	37,038
Agency Totals:	17,447,481	22,813,375	0	22,813,375	18,162,637	15,485,203

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

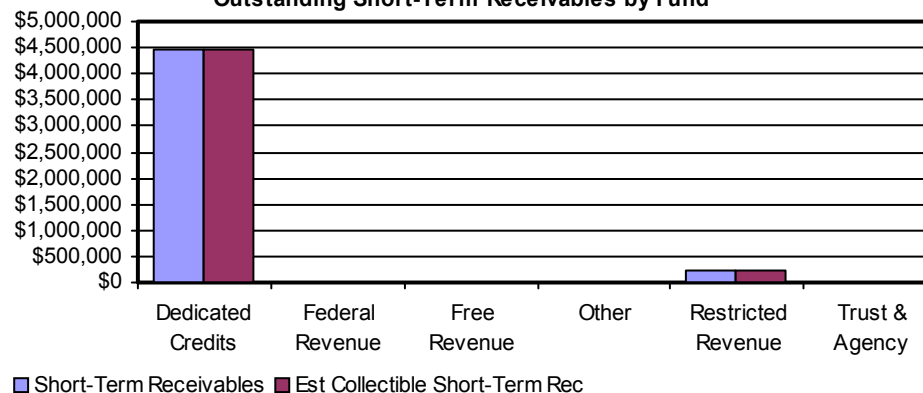
Summary of Department of Commerce Short-Term Receivables

The Department of Commerce administers state laws regulating professional occupations and business practices.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables increased \$0.9 M, 24.0%. Collections decreased \$19.7 K, 36.2 %. Past-due receivables decreased \$32.0 M, 87.4%. Past-due over 90 days increased \$0.8 M, 24.27%.

Most of the departments within the agency are doing a good job managing and collecting receivables. This would include write-offs and keeping their receivables clean. The only divisions to have a significant increase in over 90 days past-due are the SIE-Securities and Consumer Protection.

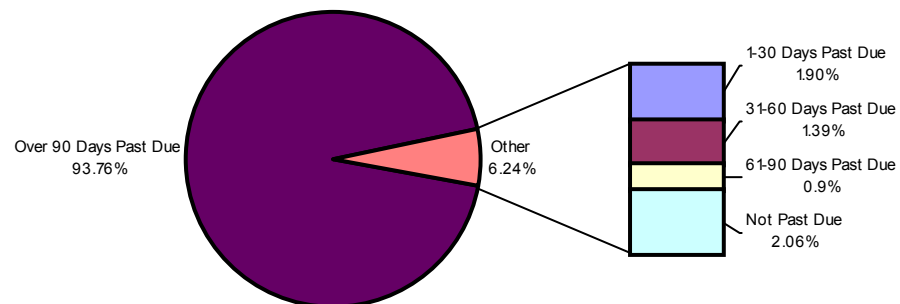
Most fines are paid at the time of judgment. Those that are not paid make up the receivable balance.

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,123	\$1,818,367.59	\$54,579.00	\$0.00

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$4,463,705	\$0	\$0	\$0	\$214,794	\$0
Est. Collectible Short-Term Rec.	\$4,463,705	\$0	\$0	\$0	\$214,794	\$0



Receivable Ageing

Summary of Department of Commerce Short-Term Receivables

For the 2007 Fiscal Year

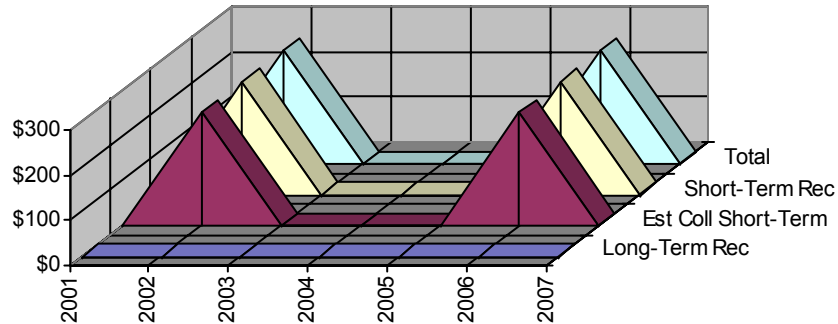
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0100 CRC CSF-COMMERCE SERVICES	171,982	0	0	0	0	0
0110 CRC CSF-ADMINISTRATION	0	457	0	457	457	343
0130 CRC CSF-CONSUMER PROTECTION	0	140	0	140	140	140
0140 CRC CSF-CORPORATIONS	0	10,031	0	10,031	8,811	6,931
0150 CRC CSF-DOPL OCCUP & PROF LIC.	0	213,382	0	213,382	189,504	173,575
0160 CRC CSF-REAL ESTATE	0	3,123	0	3,123	3,123	2,856
0180 CRC CSF-SECURITIES	0	580	0	580	60	60
1000 CRC GENERAL REGULATION	783	0	0	0	0	0
1100 CRC- MAIN ADMINISTRATION	0	4,055	0	4,055	3,799	3,425
2000 CRC DOPL-OCCUP & PROF LICNSING	0	79	0	79	79	79
2920 CRC DOPL-LIEN RECOVERY	825	0	0	0	0	0
2922 CRC DOPL-LIEN ASSESSMENTS	0	975	0	975	975	975
2930 CRC DOPL-ENGNER/LND SURVR E/E	800	400	0	400	400	400
2950 CRC DOPL PHYSICIANS E/E	3,500	0	0	0	0	0
2970 CRC NURSES EDUCATION & ENFORC	1,000	6,925	0	6,925	6,925	6,925
2990 CRC COSMET/BARBER ED & ENFORC	1,848	4,838	0	4,838	4,638	4,288
3910 CRC SIE-SECURITIES INVEST EDUC	1,274,200	1,945,132	0	1,945,132	1,945,132	1,945,132
4910 CRC C/P-CONSUMER PROTCTION E/T	2,311,987	2,482,267	0	2,482,267	2,411,767	2,235,267
5000 CRC CORPORATIONS	0	42	0	42	42	42
6000 CRC R/E-REAL ESTATE	0	391	0	391	391	352
6910 CRC R/E-EDUCATION AND RECOVER	4,922	5,218	0	5,218	5,218	5,134
6990 CRC RE-RESIDENTIAL MORTGAGE	302	465	0	465	465	465
Agency Totals:	3,772,149	4,678,499	0	4,678,499	4,581,925	4,386,388

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

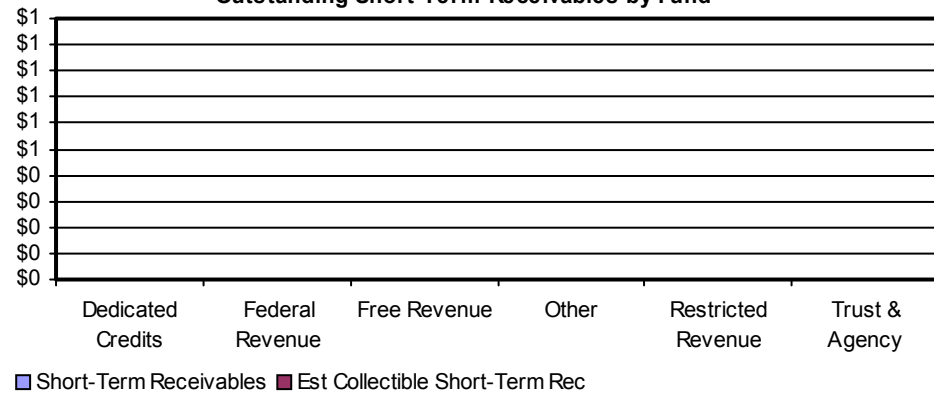
Summary of Financial Institutions Short-Term Receivables

The Division of Financial Institutions monitors and regulates the Financial Institutions of the state.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Because of Financial Institution's ability to shut down financial entities for non-compliance to rules and regulations, including non-payment of fees, they have no difficulty in administering and collecting their accounts receivable.

There is no receivable balance.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$5,227,909.00	\$5,226,059.00	\$0.00

All receivables are collected by agency staff.

Receivable Ageing

Summary of Financial Institutions Short-Term Receivables

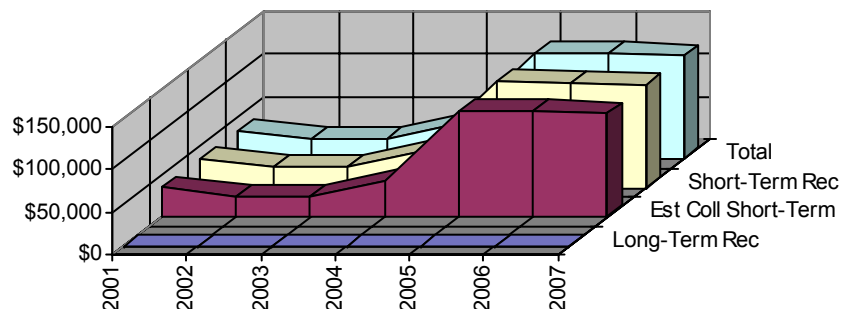
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
6810 FI- ADMINISTRATION	250	0	0	0	0	0
Agency Totals:	250	0	0	0	0	0

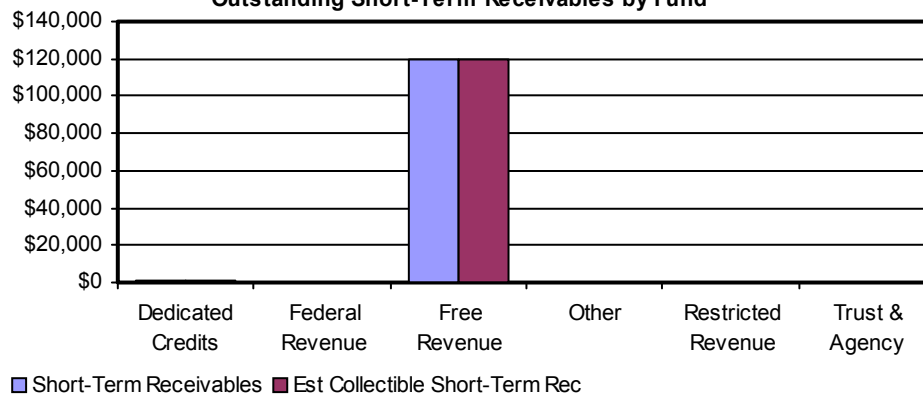
Summary of Insurance Department Short-Term Receivables

Insurance ensures the solidarity of insurers doing business in Utah, the fair and equitable treatment of policyholders, claimants, and insurers.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables decreased \$2.8 K, 2.2% in FY07. The amount collected increased \$10.5 K, 4.1%. The amount past-due increased 3.7 K, 3.7%. The amount past-due over 90 days decreased \$0.1 K, 0.1%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

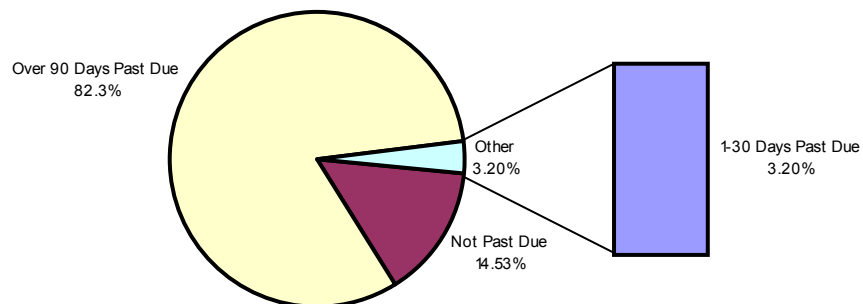
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$1,500	\$0	\$119,828	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$1,500	\$0	\$119,828	\$0	\$0	\$0

Receivables reported are comprised of fees for periodic examinations of insurance companies for compliance with state regulations.

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
28	\$251,250.00	\$254,059.54	\$0.00

Collection of receivables is performed by Agency staff.



Receivable Ageing

Summary of Insurance Department Short-Term Receivables

For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
6900 INS INSURANCE DEPARTMENT	0	93,125	0	93,125	92,125	92,125
6901 INS ADMINISTRATION	31,896	28,203	0	28,203	11,573	7,692
6907 INS TITLE INSURANCE PROGRAM	1,500	0	0	0	0	0
6920 FRE INSURANCE FEES	90,742	0	0	0	0	0
Agency Totals:	124,138	121,328	0	121,328	103,698	99,817

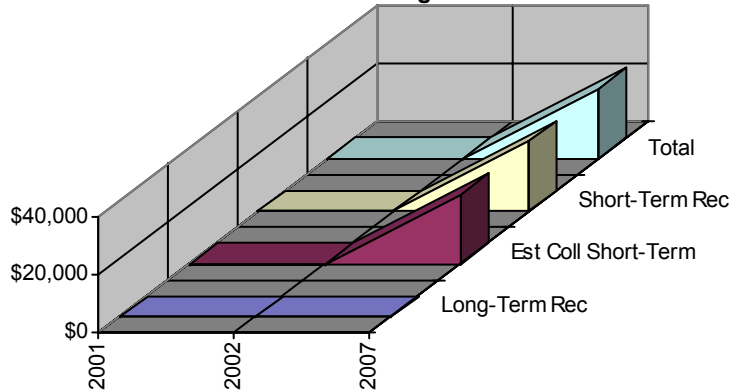
Accounts over 90 days past-due should be sent to OSDC for further collection efforts.

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

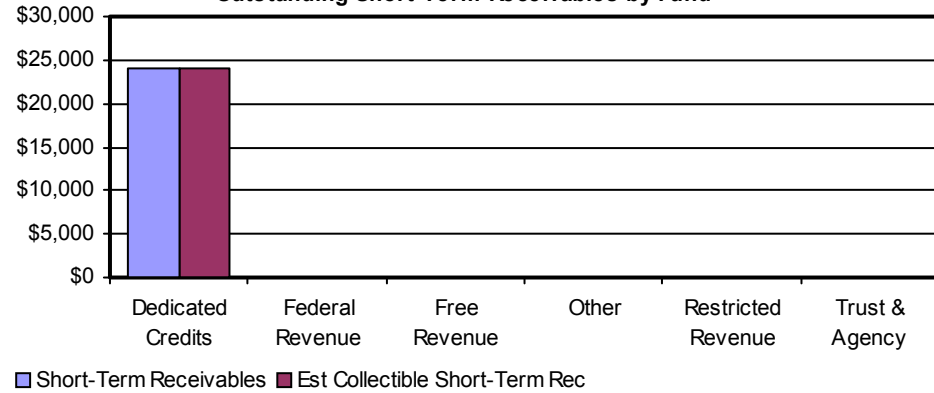
Summary of Public Service Commission Short-Term Receivables

While guiding the transition from regulation to competition and advising the legislature on public policy changes, the Commission's goal remains to ensure delivery of efficient, reliable, high quality, reasonably priced service for all customers throughout the state of Utah.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

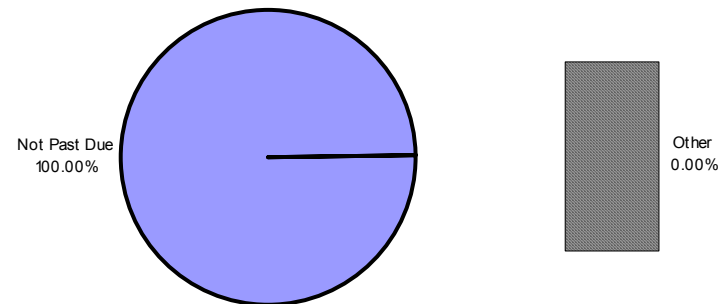
Receivables increased \$24.0 K in FY07.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$24,007	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$24,007	\$0	\$0	\$0	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$24,006.93	\$0.00	\$0.00



Receivable Ageing

Summary of Public Service Commission Short-Term Receivables

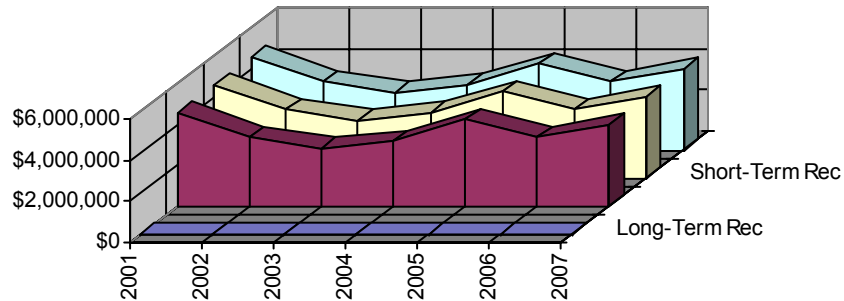
For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
7000 PSC UTAH PUBLIC SERVICE COMMIS	0	24,007	0	24,007	0	0
Agency Totals:	0	24,007	0	24,007	0	0

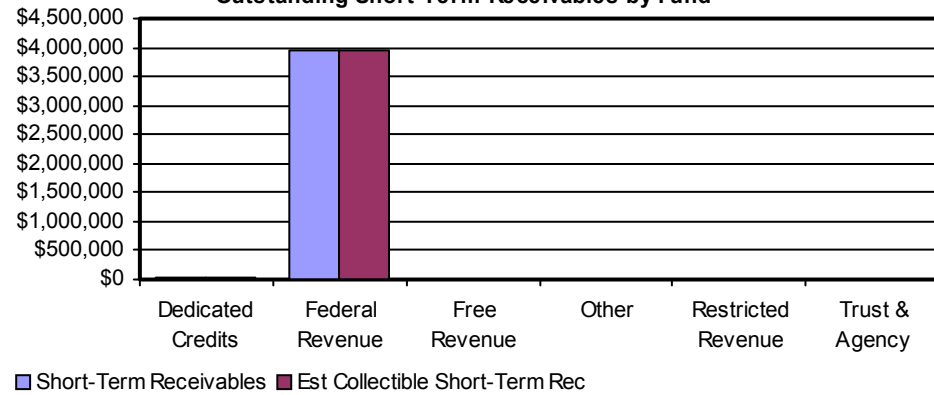
Summary of Department of Community & Culture Short-Term Receivables

This Department oversees economic development activities within the State through planning, technical assistance, and information distribution.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables increased \$0.6 M, 18.5 %. Collections increased \$3.6 M, 8.7%. The amount past due decreased \$42.4 K, 78.3%. The amount past due over 90 days increased \$3.6 K, 45.9%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

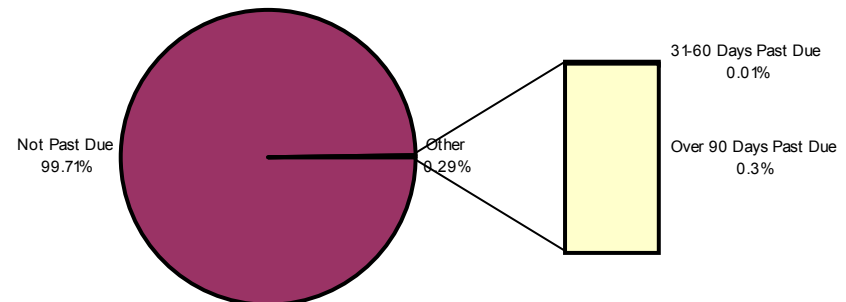
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$23,331	\$3,937,272	\$0	\$6,170	\$0	\$0
Est. Collectible Short-Term Rec.	\$23,331	\$3,937,272	\$0	\$6,170	\$0	\$0

The majority of the receivable balance is due from Federal Grants. The remainder is generated by the sale of Goods and Services to the public and State Library Dedicated Credits.

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
130	\$41,807,443.44	\$41,186,140.77	\$0.00

Receivables are collected by agency staff.



Receivable Ageing

Summary of Department of Community & Culture Short-Term Receivables
For the 2007 Fiscal Year

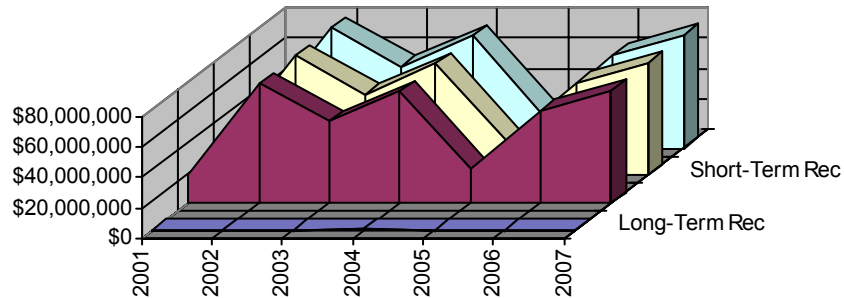
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
3000 DCC STATE LIBRARY	0	89,488	0	89,488	774	774
4000 DCC HST STATE HISTORY	0	17,398	0	17,398	1,342	1,143
4500 DCC HST STATE HISTORICAL SOCTY	1,731	2,053	0	2,053	1,814	1,799
5000 DCC UTAH ARTS COUNCIL	11,969	0	0	0	0	0
5200 DCC ARTS COMMUNITY ARTS OUTRC	0	1,625	0	1,625	1,625	1,625
6000 DCC STATE LIBRARY	137,667	0	0	0	0	0
9000 DCC HSG & COMMUN DEVELOP	3,154,704	3,856,209	0	3,856,209	6,093	6,093
9492 DCC HCD OWHLF HOME	39,400	0	0	0	0	0
Agency Totals:	3,345,470	3,966,773	0	3,966,773	11,649	11,435

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line.

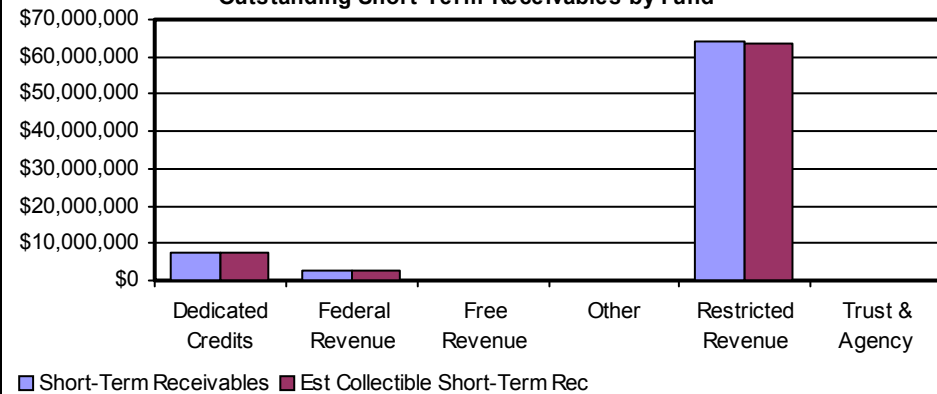
Summary of Utah Dept of Transportation Short-Term Receivables

This Department builds and maintains the state's transportation system, plans and implements new highway projects, improves pavement conditions on existing roads, and assures highway safety through appropriate design and maintenance.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The department continues to experience a large number of damage claims to state property. The damage claims are worked in the respective DOT regions during the first 60 to 90 days. When they become delinquent, they are written off the agency's financial records and transferred to OSDC for further collection action.

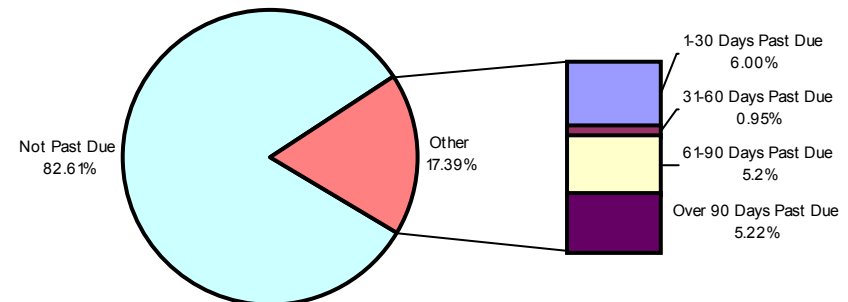
In FY07 Short-Term receivables increased \$13.0 M, 21.2%. Receivables past due increased by \$12.0 M, 1,401.5%. Receivables over 90 days past-due increased \$3.6 M, 1,293.6%.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$7,669,590	\$2,509,362	\$0	\$142,793	\$64,042,617	\$0
Est. Collectible Short-Term Rec.	\$7,669,590	\$2,509,362	\$0	\$142,793	\$63,842,617	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
833	\$612,912,155.45	\$591,888,484.97	\$0.00



Receivable Ageing

Summary of Utah Dept of Transportation Short-Term Receivables
For the 2007 Fiscal Year

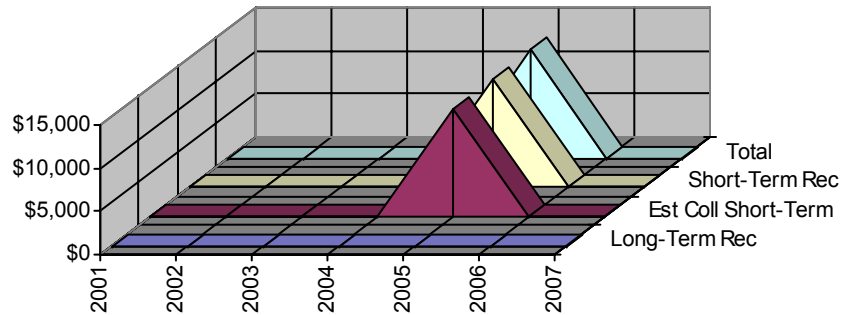
	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
8000 DOT MISC REVENUE	0	53,425	0	53,425	15,781	6,405
8100 DOT SUPPORT SERVICES	0	9,411	0	9,411	1,556	0
8130 DOT COMPTROLLER	59,800,152	64,042,617	200,000	63,842,617	6,568,253	1,887,551
8200 DOT ENGINEER SERVICES	0	16,490	0	16,490	0	0
8300 DOT MAINTENANCE MANAGEMENT	0	681,588	0	681,588	307,982	113,223
8400 DOT CONSTRUCTION MGMT	0	9,533,201	0	9,533,201	6,039,077	1,875,467
8500 DOT REGION MANAGEMENT	0	0	0	0	0	0
8870 DOT STOCKPILES IN PROCESS	0	12,327	0	12,327	0	0
8900 DOT AERONAUTICS	0	13,902	0	13,902	2	0
8940 DOT AERONAUTICS	1,543,045	0	0	0	0	0
9000 DOT	0	1,400	0	1,400	200	0
Agency Totals:	61,343,197	74,364,361	200,000	74,164,361	12,932,851	3,882,646

Conversion from Old FINET to New FINET created some discrepancy in naming convention used for this report. Thus the beginning balance appears on one line and the aging appears on another line. This discrepancy will clear on the next report. It is believed by OSDC that DOT is reporting receivables in FINET and also as an exempt agency via quarterly reports to OSDC. Therefore receivable balances presented here may be higher than actual receivables. OSDC will follow up with DOT in FY2008 to determine the proper method of reporting.

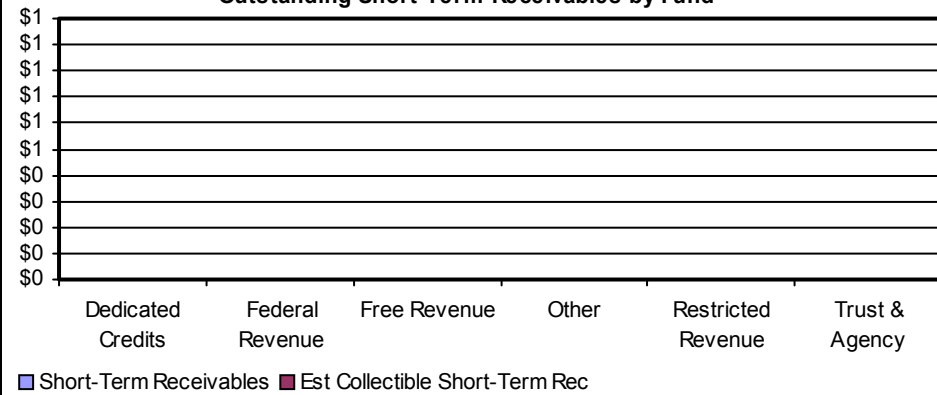
Summary of Board of Bonding Commission Short-Term Receivables

The Division of Finance is using this agency account to control the bonding debt for the State.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

As a rule there should not be outstanding receivables because this account is being used as a clearing account.

Receivables Created and Collected \$0.2 M. No balance.

Receivables are a result of timing differences between when the billing occurred and when the account was collected.

Short-Term Receivables by Fund Detail - 2007 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2007 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$205,771.00	\$205,771.00	\$0.00

Receivable Ageing

Summary of Board of Bonding Commission Short-Term Receivables

For the 2007 Fiscal Year

	<i>Short-Term Rec. 6-30-2006</i>	<i>Short-Term Rec. 6-30-2007</i>	<i>Allowance for Doubtful Acts. 6-30-2007</i>	<i>Projected Collectible 6-30-2007</i>	<i>Total Past-Due 6-30-2007</i>	<i>Over 90 Days Past-Due 6-30-2007</i>
0439 BBC 96A LEASE REVENUE BOND	0	0	0	0	0	0
Agency Totals:	0	0	0	0	0	0